

# MANIPUR



# GAZETTE

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GOVERNMENT OF MANIPUR  
SECRETARIAT: FINANCE DEPARTMENT  
(Expenditure Section)

### CORRIGENDUM

Imphal, the 25th of September, 2017

No. 5/19/2017-FD(TAX)/C-6: In the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 13/2017-State Tax (Rate), dated the 28th June, 2017, published in the Manipur Gazette, Extraordinary, *vide* number 122, dated the 29th June, 2017, in the Table, against serial number 2, in column (2), for-

(2)

“Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.

*read*

(2)

“Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly.

*Explanation.* - “legal services” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority.”.

VIVEK KUMAR DEWANGAN,  
Principal Secretary (Finance),  
Government of Manipur.