

**GOVERNMENT OF MEGHALAYA**  
**EXCISE : REGISTRATION : TAXATION & STAMPS**  
**DEPARTMENT**

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**CORRIGENDUM**

Dated Shillong, the 9<sup>th</sup> November, 2017

No. ERTS (T) 65/2017/189 - In the Notification of the Government of Meghalaya No. ERTS(T)65/2017/13, dated 29.06.2017, in the Table , against serial number 2, in the 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 services 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. <i>Explanation-</i> “legal services” means any services 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.”

*Sd/-*

P. W. Ingty

**Addl. Chief Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation & Stamps Department**

M. No. ERTS (T) 65/2017/189-A,

Dated Shillong, the 9<sup>th</sup> November, 2017

*Copy to:-*

1. P.S. to Chief Minister for information of Chief Minister.
2. P.S. to all Ministers i/c Taxation for favour of information of the Minister.
3. P.S. to Chief Secretary for favour of information of the Chief Secretary.
4. P.S. to Additional Chief Secretary i/c ERTS Department for favour of information of the Additional Chief Secretary.
5. The Secretary to the Government of India and ex-officio Secretary to the GST Council, New Delhi.
6. The Secretary to the Government of Meghalaya, Finance Department/ERTS Department.
7. The Commissioner of Taxes, Meghalaya, for favour of information and necessary action.
8. All Deputy Commissioners
9. All Sub Divisional Officers.
10. All Administrative Departments
11. All Heads of Departments.
12. The Director, Printing and Stationery, Meghalaya, Shillong with a request to cause publication of the Notification in the Gazette of Meghalaya Extra Ordinary issue and furnish this Department with 50 spare copies.
13. Principal Accountant General (Audit), Meghalaya (Attention : CASS Section), Shillong-793001.
14. Accountant General (A&E), Meghalaya, Shillong-793001
15. Assembly Secretariat
16. The Deputy Commissioner of Taxes/Assistant Commissioner of Taxes, Meghalaya, Shillong

By Order, etc.,

*Asst. Secy*

**Under Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation & Stamps Department**