Serial No. 8, in entry 8B(2), for the words "Intra-State Supplies", the words "Inter-State Supplies" shall be substituted;

9. In the principal rules, with effect from the 30th day of August, 2017, in the Notes to "FORM GST EWB-01", after Note 4, the following Note shall be inserted, namely:—

"5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import.".

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 28th September, 2017.

Corrigendum

38/1/2017-Fin(R&C)(13/2017-Rate)(Corri.)/ /2453

Read: Government Notification No. 38/1/2017-Fin(R&C)(13/2017-Rate) dated 30-06-2017, published in the Official Gazette, Series I No. 13, Extraordinary No. 3 dated 30-06-2017.

In the Government Notification No. 38/1//2017-Fin(R&C)(13/2017-Rate) dated 30-06-2017, published in the Official Gazette, Series I No. 13, Extraordinary No. 3 dated 30-06-2017,

at page 829, 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 service" 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.".

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 28th September, 2017.

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