

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
NEW DELHI**

**NOTIFICATION NO**

**34/2016-Service Tax, Dated: June 6, 2016**

In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 472 (E), dated the 20th June, 2012, namely:-

1. In the said notification,-

(a) in paragraph I, in clause (A),-

(i) in sub-clause (iv), for item (B), the following item shall be substituted, namely:-

*"(B) an individual advocate or a firm of advocates by way of legal services other than representational services by senior advocates, or";*

(ii) for sub-clause (iva), the following sub-clauses shall be substituted, namely:-

*"(iva) provided or agreed to be provided by 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, and the senior advocate is providing such services, to such business entity who is litigant, applicant, or petitioner, as the case may be";*

*(ivb) provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate;"*

(b) in paragraph (II):-

(i) in the TABLE, against Sl. No. 5, for the entry under column (2), the following entry shall be substituted, namely:-

*"in respect of services provided or agreed to be provided by an individual advocate or firm of advocates by way of legal services, directly or indirectly";*

(ii) after Explanation II., the following shall be inserted, namely:-

*"Explanation III. - The business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification."*

**[F.No. B-1/7/2016-TRU]**

**(Anurag Sehgal)**  
**Under Secretary**

**Note:-** The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 30/2012 - Service Tax, dated the 20th June, 2012, vide number G.S.R. 472 (E), dated the 20th June, 2012 and last amended vide notification No. 18/2016-Service Tax, dated the 1st March, 2016 vide number G.S.R. 266, dated the 1st March, 2016.

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**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
NEW DELHI**

**NOTIFICATION NO**

**33/2016-Service Tax, Dated: June 6, 2016**

In exercise of the powers conferred by sub-section (1) read with subsection (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely:-

1. These rules may be called the Service Tax (Fourth Amendment) Rules, 2016.
2. In the Service Tax Rules, 1994, in rule 2, in sub-rule (1), in clause (d), in sub-clause(i),-
  - (a) in item (D), for sub-item (II), the following sub-item shall be substituted, namely:-

*"(II) an individual advocate or a firm of advocates by way of legal services other than representational services by senior advocates;"*

- (b) after item (D), the following item shall be inserted, namely:-

*"(DD) in relation to service provided or agreed to be provided by 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, and the senior advocate is providing such services, the recipient of such services, which is the business entity who is litigant, applicant, or petitioner, as the case may be".*

**[F. No. B-1/7/2016-TRU]**

**(Anurag Sehgal)**  
**Under Secretary**

**Note:-** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section-3, Sub-section (i) by notification No. 2/94-Service Tax, dated the 28th June, 1994 vide number G.S.R. 546 (E), dated the 28th June, 1994 and last amended vide notification No. 31/2016-Service Tax, dated the 26th May, 2016 vide number G.S.R. 554(E), dated the 26th May, 2016.

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**GOVERNMENT OF INDIA  
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(DEPARTMENT OF REVENUE)  
NEW DELHI**

**NOTIFICATION NO**

**32/2016-Service Tax, Dated: June 6, 2016**

In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.25/2012-Service Tax, dated the 20th June, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 467 (E), dated the 20th June, 2012, namely:-

1. In the said notification, in the first paragraph, in entry 6, for clause (c), the following clause shall be substituted, namely:-

*"(c) a senior advocate by way of legal services to-*

*(i) any person other than a business entity; or*

*(ii) a business entity with a turnover up to rupees ten lakh in the preceding financial year;"*

**[F. No. B-1/7/2016-TRU]**

**(Anurag Sehgal)**  
**Under Secretary**

**Note:-** The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 25/2012 - Service Tax, dated the 20th June, 2012, vide number G.S.R. 467 (E), dated the 20th June, 2012 and last amended vide notification number 26/2016 - Service Tax, dated the 20th May, 2016 vide number G.S.R. 538, dated the 20th May, 2016.