

[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)
NOTIFICATION
No. 33/2016-Service Tax**

New Delhi, the 6th June, 2016

G.S.R. ____ (E).-In exercise of the powers conferred by sub-section (1) read with sub-section (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.