

Ref.-DEC/GST/08

Date: 14/12/2017

To,
GST CELL,
Office of PFA, HQ
West Central Railway
Jabalpur (MP)

Sub :- GST on Advocate Fees

Dear Sir,

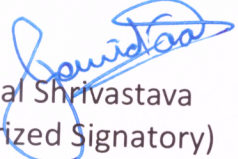
Applicable provisions of GST on advocate fees are as follows :-

- GST will be applicable on advocate fee under the Chapter Heading 9982 -Legal and accounting services and shall be taxed @ 18%, as per Entry No.20 of Notification No. 11/2017-Central Tax (Rate) dated 28th June, 2017.
- Further, as per Entry No.2 of Notification No. 13/2017- Central Tax (Rate) dated 28th June, 2017, 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 falls under specified services prescribed under Section 9(3). And whole of central tax leviable under Central Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services.

It may be noted that, all the provisions of CGST Act, 2017 shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of Advocate Services.

Further, Partial ITC may be availed by Indian Railways towards such input services.

Thanks and Regards
For, Rahul & Co.
Chartered Accountants


Dhawal Shrivastava
(Authorized Signatory)