

Notification No. 33/2016-ST dated 06.06.2016 & 34/2016-ST dated 06.06.2016

Legal services provided by senior advocates have been again brought back under reverse charge

Earlier in union budget 2016, vide Notification No. 19/2016 ST dated 01.03.2016, Senior advocate were made liable for the payment of service tax under forward charge. However, vide this notification, the same has been rolled back and following is provided:

- Any legal services (other than representational services by senior advocates) provided by an advocate or firm of advocates shall continue to be liable under reverse charge by the recipient of the service;
- In respect of the representational services provided by the senior advocates by way of representation before any court, tribunal or authority, directly or indirectly, to any business entity or to another advocate or a firm of advocates, then the recipient of such services, which is the business entity who is litigant, applicant, or petitioner, as the case may be shall be liable to pay service tax.