

1) Notification No. 32/2016-ST dated 06.06.2016

Exemption on legal services provided by senior advocate is restored

Central Board of Excise and Customs, by way of Notification No. 32/2016-ST dated 06.06.2016 has extended the exemption on legal services provided by senior advocates. Earlier, in union budget 2016, services provided by the senior advocates were brought under the service tax net under the forward charge and vide notification no. 09/2016 ST dated 01.03.2016 the exemption was also restricted only if the services are provided to a person not carrying out any activity in relating to industry, commerce or any other business or commerce i.e. any person other than a business entity. However, now vide this notification, the benefit of the exemption has again been restored in cases where the senior advocates provide the legal services to a business entity with a turnover up to rupees 10 lakhs in the preceding financial year.