



Lawgics

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Section 133 of CGST Act, 2017

133. Liability of officers and certain other persons.

(1) Where any person engaged in connection with the collection of statistics under section 151 or compilation or computerisation thereof or if any officer of central tax having access to information specified under sub-section (1) of section 150, or if any person engaged in connection with the provision of service on the common portal or the agent of common portal, wilfully discloses any information or the contents of any return furnished under this Act or rules made thereunder otherwise than in execution of his duties under the said sections or for the purposes of prosecution for an offence under this Act or under any other Act for the time being in force, he shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to twenty-five thousand rupees, or with both.

(2) Any person—

- (a) who is a Government servant shall not be prosecuted for any offence under this section except with the previous sanction of the Government;
- (b) who is not a Government servant shall not be prosecuted for any offence under this section except with the previous sanction of the Commissioner.

Our Interpretation

Section 133	<p>This section casts duties & obligations on the officers of the GST Law to keep the information collected either from the statistical data collected by the Government or from the information furnished in the returns.</p> <p>Since the officers of the department are dealing with sensitive information, the secrecy and security of such information is of utmost importance. The officers who are dealing with the statistical data or data collected from the information returns, has to maintain utmost secrecy of the same.</p> <p>If the officer or any person engaged in connection with the provision of service on the GST portal or the agent of GST portal, wilfully discloses such information or contents by any reason other than by reason of his duties cast upon him under the Act, he shall be punishable with maximum imprisonment of 6 months or with maximum fine of Rs 25,000 or both.</p> <p>Further any prosecution under this section would be carried out with the prior sanction of the Government in case of prosecution of a Government Servant and with the prior sanction of Commissioner in case of others.</p>
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