



# Lawgics

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## Section 152 of CGST Act, 2017

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### 152. Bar on disclosure of information.

(1) No information with respect to any matter given for the purposes of section 150 or section 151 shall, without the previous consent in writing of the concerned person or his authorised representative, be published in such manner so as to enable such particulars to be identified as referring to a particular person and no such information shall be used for the purpose of any proceedings under this Act without giving an opportunity of being heard to the person concerned.

(2) Omitted

(3) Nothing in this section shall apply to the publication of any information relating to a class of taxable persons or class of transactions, if in the opinion of the Commissioner, it is desirable in the public interest to publish such information.

### Our Interpretation

#### Section 152

This Section discusses about the way in which the information obtained under Sections 150 and 151 needs to be handled.

Any information obtained **shall not be published** so as to enable any particulars to be identified as referring to a particular taxpayer, **without the previous consent of the taxpayer or his authorized representative.**

This **consent should be in writing.**

Further the information so obtained shall **not be used for the purposes of any proceedings** under this Act, **without giving an opportunity of being heard** to the person concerned.

Nothing shall apply to the publication of any information **relating to a class of taxable persons or class of transactions**, if it is in the **public interest** to publish such information, in the opinion of the Commissioner.

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