

Chhattisgarh Goods & Services Tax Act, 2017

Section 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 subsection (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.
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