

**Section 152 : Bar on disclosure of information**

- (1) No information <sup>1</sup>[\*\*\*\*] 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 <sup>2</sup>[without giving an opportunity of being heard to the person concerned].
  - (2) <sup>3</sup>[\*\*\*\*]
  - (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.
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1 The words "of any individual return or part thereof" omitted by the Finance Act, 2021 (No. 13 of 2021). It is made effective from 01-01-2022 by Noti. No. 39/2021–Central Tax, dt. 21-12-2021.

2 Inserted by the Finance Act, 2021 (No. 13 of 2021). It is made effective from 01-01-2022 by Noti. No. 39/2021–Central Tax, dt. 21-12-2021.

3 Sub-section (2) omitted by the Finance Act, 2021 (No. 13 of 2021). It is made effective from 01-01-2022 by Noti. No. 39/2021–Central Tax, dt. 21-12-2021. Earlier to omission it read as under:

"(2) Except for the purposes of prosecution under this Act or any other Act for the time being in force, no person who is not engaged in the collection of statistics under this Act or compilation or computerisation thereof for the purposes of this Act, shall be permitted to see or have access to any information or any individual return referred to in section 151."