

**Central Goods & Services Tax Rules, 2017**

**Rule 130 : Confidentiality of information**

- (1) Notwithstanding anything contained in sub-rules (3) and (5) of rule 129 and sub-rule (2) of rule 133, the provisions of section 11 of the Right to Information Act, 2005 (22 of 2005), shall apply *mutatis mutandis* to the disclosure of any information which is provided on a confidential basis.
  - (2) The <sup>1</sup>[Director General of Anti-profiteering] may require the parties providing information on confidential basis to furnish non-confidential summary thereof and if, in the opinion of the party providing such information, the said information cannot be summarised, such party may submit to the <sup>2</sup>[Director General of Anti-profiteering] a statement of reasons as to why summarisation is not possible.
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<sup>1</sup> Substituted for "Director General of Safeguards" Noti. No. 29/2018–Central Tax, dt. 06-07-2018 w.e.f. 12-06-2018.

<sup>2</sup> Substituted for "Director General of Safeguards" Noti. No. 29/2018–Central Tax, dt. 06-07-2018 w.e.f. 12-06-2018.