Value Added Tax Act, 2003

Section 81 - Disclosure of Information

(1) All particulars contained in any statement made, returns furnished or accounts or documents produced in accordance with this Act, other than proceedings before a criminal court, shall, save as provided in sub- section (2), be treated as confidential and not withstanding anything contained in the Indian Evidence Act, 1872, no court shall save as aforesaid be entitled to require any officer of the Government to produce before it any such statement, return, account, document or record or any part thereof to give evidence before it in respect thereof.

(2) The Commissioner may furnish or cause to be furnished to:

(a) any officer, authority or body performing any function under any law relating to the imposition of any tax, duty, cess or fee; or

(b) any such officer, authority or body performing any function under any other law as the Government in the public interest may by notification specify,

any such information relating to any person in respect of any assessment made under this Act as may, in the opinion of the Commissioner be necessary for the purpose of enabling the officer, authority or body to perform his or its function under that law.

(3) If the Government or Commissioner is of the opinion that it is necessary or expedient in the public interest to publish name of any person along with his photograph or any other particulars relating to any proceeding under this Act in respect of such person, it may cause to be published such name along with his photograph and particulars in such manner as it thinks fit.

(4) No publication under this Section shall be made relating to any penalty imposed or any conviction for any offence connected with any proceeding under this Act, until the time for presenting an appeal to the Appellate Authority has expired without any appeal having been presented or the appeal has been disposed of.