

**Government of West Bengal**  
**Finance Department**  
**Medical Cell, Writers' Building**

No. -149F(MED)WB

Dated-01/08/2022

**MEMORANDUM**

**Acceptability of online purchase for medicine and mandatory submission of Cash Memo/Tax Invoice from GST registered pharmaceutical shops in case of offline purchase of medicine.**

The beneficiaries under the WBHS get reimbursement of admissible medicines purchased in offline mode for Out-Patient Department and Indoor related Out-Patient Department treatment as per clause 7 and 9 of Order No. 7287-F(MED)WB dated 19.09.2008.

At present, Cash Memos/ Tax Invoices are submitted by the beneficiary either from GST registered or GST unregistered pharmacy along with their claims. On the other hand, reimbursement is not allowed in case of online purchase of medicines from different app based authorised sellers.

Acceptability of online purchase of medicine from different app based popular & authorised drug sellers and discontinuation of offline purchase of medicine from non-GST registered pharmacy were under active consideration for some time past.

After careful consideration, the Governor is now pleased to direct the following for smooth implementation of the WBHS:-

1. Cash Memo/Tax Invoice with QR Code of medicine purchased from **Netmeds, Practo, 1mg, PharmEasy, Apollo Pharmacy and Medlife** (popular & authorised online drug sellers) will be accepted for reimbursement under the WBHS.
2. Purchase of medicine from the GST registered shop is mandatory for getting reimbursement under the Scheme. Break-up of CGST and SGST shall clearly be mentioned in this Cash Memo/ Tax Invoice.

This order will come into effect from the date of issuance.

This has the approval of Additional Chief Secretary, Finance Department, Govt. of West Bengal.



Alope Kumar Mukherjee, WBA & AS  
Joint Secretary, Finance Department  
Government of West Bengal