

Central Organisation ECHS
Adjutant Generals Branch
Integrated Headquarters
Ministry of Defence (Army)
Thimayya Marg
Near Gopinath Circle
Delhi Cantt -110010

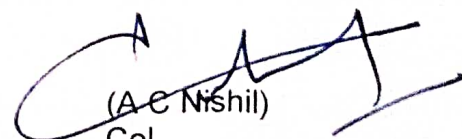
B/49769/AG/ECHS

17 May 2024

IHQ of MoD (Navy)/Dir ECHS (N)
DAV, Subroto Park
HQ Southern Command (A/ECHS)
HQ Eastern Command (A/ECHS)
HQ Western Command (A/ECHS)
HQ Northern Command (A/ECHS)
HQ Central Command (A/ECHS)
HQ South Western Command (A/ECHS)
All Regional Centres

**INDIVIDUAL REIMBURSEMENT OF COST INCURRED BY
BENEFICIARIES ON MEDICINE GST NO**

1. Please refer followings:-
 - (a) CO ECHS letter No B/49762/AG/ECHS/medicine Policy dated 08 Apr 2019.
 - (b) CO ECHS letter No B/49778/AG/ECHS/Claim/Advisory dated 29 Dec 2023.
2. The veterans are provided with NA certificate when the PC is not able to provide medicine either through SEMO or ALC. With this NA the veteran is able to purchase medicines from the market.
3. As per ECHS rules GST registration number and drug license number is mandatory requirement for processing of any pharmacy bills.
4. CO ECHS has been getting representation that bills of medical store/ chemist having a turnover of less than Rs 40 Lakhs per number does not require GST registration. Thus a lot of bills are being rejected by BPA for want of registration number.
5. As per CGST Act 2017 (GST Rule No 22) any business including a medical store requires a GST registration if the aggregate turnover of the business exceeds the threshold limit in a financial year as prescribed under GST Act. Under the GST Act any business supplying goods having a turnover beyond the threshold limit of Rs. 40 Lakhs for normal category states and Rs 20 Lakhs for special category states in a financial year must obtain GST registration.
6. Thus, GST registration is not mandatory if the shop does not meet the GST prescribed limit. But drug license will be mandatory for the bill.
7. Any bills which have not been reimbursed/ rejected due to the earlier provisions a waiver of the MD ECHS is hereby accorded uploading the bill again.
8. This has the approval of MD ECHS.


(A C Nishil)
Col
Dir (Med)
For MD ECHS

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CGDA

UTI- ITSL (BPA)

SDCPL

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Internal

All Sec

- for info

Stats & Automation Sec

- for uploading on website and issue
necessary instr to UTI-ITSL (BPA).