



## West Bengal Industrial Infrastructure Development Corporation

(Established under West Bengal Act XXV of 1974)

Block DJ, Plot No. 10, Sector II, Salt Lake City, Kolkata 700 091

Infra/Accounts/17-1/22/2117

Date: 16/09/2022

### CIRCULAR

In terms of the notification bearing number 17/2022 – Central Tax Dated 1<sup>st</sup> August 2022 read with Notification No. 01/2022 dated 24<sup>th</sup> February 2022, the financial limit for applicability of the e-invoice has been fixed at “Ten Crores Rupees” in place of “Twenty crores.” Following this government order, the Corporation is supposed to issue e-invoices concerning all Tax invoices. The Corporation had already upgraded its banking and accounting mechanism to address this switchover well in advance. The Corporation will generate the e-invoice within 24 (Twenty-four) working hours of the receipt of the money, and after that, the invoice cannot be generated or corrected in normal circumstances for the previous dates. All allottees have been enrolled with the virtual banking mechanism, and virtual account details have already been shared with allottees and concerned officials of the Corporations.

All stakeholders, including allottees, are now requested to adopt the virtual banking account mechanism only for timely identification of the payer and incorporate the receipt of the fund while generating an “e-invoice” through the GST Portal along with the issuance of respective money receipts.

For further clarification or support, the allottees may contact us at +91-7890077057 or write to us at [cao.wbiidc1@gmail.com](mailto:cao.wbiidc1@gmail.com).

  
Chief Executive Officer  
WBIIDC