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GST UPDATE

Delhi, Pune, Bangalore

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GST Advisory: e-Invoicing for RCM Self-Invoices (RCMDOM and RCMIMP)

At a glance

Nothing changes in your compliance today, but taxpayers with turnover of ₹5 crore and above that pay tax under RCM should start preparing.

Topic	Key point
What is new	GSTN has enabled e-invoicing (IRN) for self-invoices raised under RCM
New supply types	RCMDOM: Specified supplies from unregistered persons RCMIMP: Import of services
Who is covered	Registered taxpayers with turnover of ₹5 crore or more (current e-invoice threshold)
Current status	Sandbox testing only. Applicability and effective date will follow by notification
Impact today	None. Continue current self-invoicing and RCM payment
Likely impact later	An IRN on every RCM self-invoice. A missing IRN could put the related ITC at risk
What to do now	List your RCM transactions, check ERP or GSP readiness, test in sandbox and watch for the notification

What's New

On 16 October 2026, GSTN announced that the e-invoice system is being extended to **recipient-generated self-invoices under the Reverse Charge Mechanism (RCM).** This follows the recommendation of the 57th GST Council meeting (8 October 2026). Two new supply types have been added to the e-invoice schema:

a) RCMDOM: self-invoices for specified domestic supplies received from unregistered persons, where you, as the registered recipient, pay tax under RCM.

b) RCMIMP: self-invoices for import of services from suppliers located outside India, where you pay tax under RCM.

Implication: Once the requirement is made applicable, the recipient will report the self-invoice on an Invoice Registration Portal (IRP) and obtain an **Invoice Reference Number (IRN).** Reporting has so far been done only by suppliers; this extends it to recipients for these two RCM cases.

Details of Complete Advisory

On 16 October 2026, GSTN announced that the e-invoice system is being extended to **recipient-generated self-invoices under the Reverse Charge Mechanism (RCM).** This follows the recommendation of the 57th GST Council meeting (8 October 2026). Two new supply types have been added to the e-invoice schema:

1. Who is likely to be affected?

Registered taxpayers with aggregate annual turnover of Rs. 5 crore or above, which is the current e-invoicing threshold. This will matter most if you:

- import services from group entities or overseas vendors (for example, management fees, IT services, royalty, or secondment and manpower recharges) and pay IGST under RCM;
- receive specified supplies from unregistered suppliers on which you pay tax under RCM and raise self-invoices.

2. Current Status: What has and has not happened?

The functionality is available for sandbox testing only, on all six IRPs.
The advisory states that applicability, scope and effective date will be governed by notifications still to be issued. No such notification has been issued as of the date of this advisory, and the date of production rollout has not been announced.
GSTN has said that NIC IRP-1 will issue a detailed release note (technical specifications, business validations and validation codes), and that a webinar will follow.
Until the notification is issued, there is no change to your current compliance. Self-invoices continue to be raised and reported as at present. This is a preparatory advisory. The requirement will take effect from the date specified in the notification.

Practical Takeaways:

Recommended Action Points

Identify whether your aggregate turnover is ₹5 crore or above, and list your RCM categories (imports of services and domestic RCM supplies).

Review how and where self-invoices are generated today, and whether in the ERP or manually.

Write to your ERP vendor or GSP to confirm their plan and timeline for supporting RCMDOM and RCMIMP.

Test in sandbox once your ERP or GSP is ready, using the IRP sandbox portals and the NIC e-Invoice API sandbox (https://einv-apisandbox.nic.in/).

Keep supporting records ready for each RCM transaction: agreements, invoices or debit notes from the overseas supplier, proof of payment, and RCM tax payment details.

Watch the e-Invoice portal (https://einvoice.gst.gov.in) for the release note, webinar details and the applicability notification.

Why it Matters:

Once mandated, a self-invoice without an IRN could be questioned as a valid document for claiming input tax credit, including in refund claims where RCM credit forms part of the claim. This is our view of the likely consequence and depends on how the notification is worded.

Self-invoices for imports are often raised in bulk at month-end or year-end, outside the ERP. These will need to move into a system that can generate IRNs through an IRP.

Mapping and testing take time, particularly where ERP vendors or GSPs are involved.

Our Take:

While e-invoicing for RCM self-invoices is not yet mandatory, the addition of RCMDOM and RCMIMP to the schema signals where reporting is headed. We recommend that taxpayers with turnover of ₹5 crore and above use the sandbox window to map their RCM transactions, confirm readiness with their ERP vendor or GSP, and move any manual month-end or year-end self-invoicing into a system that can generate an IRN. Starting early will make the transition smoother and help protect the related ITC once the applicability notification is issued. We will keep tracking the release note and notification and update you as soon as there is clarity. Please reach out to our team if you would like help assessing your RCM exposure or preparing for the change.

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