

GST

E-Invoicing Extended to Recipient-Generated Self-Invoices under Reverse Charge Mechanism

The GST Council, in its 57th Meeting, has recommended the extension of the e-Invoicing framework to recipient-generated self-invoices issued under the Reverse Charge Mechanism (RCM). Pursuant to this recommendation, GSTN has introduced two new supply types, **RCMDOM** and **RCMIMP**, to facilitate e-Invoice reporting for specified domestic procurements from unregistered persons and import of services where GST is payable by the recipient under RCM.

The enhancement will enable **eligible taxpayers to generate Invoice Reference Numbers (IRNs) for self-invoices** raised in connection with such transactions, thereby bringing these supplies within the e-Invoicing ecosystem.

Key Highlights



Introduction of New Supply Types

- **RCMDOM** : Applicable to self-invoices raised by registered recipients for specified domestic supplies received from unregistered persons where tax is payable under RCM.
- **RCMIMP** : Applicable to self-invoices generated for import of services received from overseas suppliers, where GST liability arises under RCM.

Applicability

The facility is intended for registered taxpayers having an **Aggregate Annual Turnover (AATO) of Rs. 5 crore and above**, which is the current threshold prescribed for e-Invoicing. The effective date and scope of implementation shall be governed by the notifications and statutory provisions to be issued by the Government.

Reporting Mechanism

Eligible taxpayers will be required to select the relevant supply type code, **RCMDOM or RCMIMP, while reporting self-invoices** through an authorised Invoice Registration Portal (IRP). Upon successful validation, the system will generate an IRN in accordance with the prescribed e-Invoice specifications.

Sandbox Environment Enabled

The required system enhancements have already been deployed in the sandbox environments of all authorised IRPs. **Taxpayers, ERP providers, ASPs, GSPs and integration partners** may commence testing and system readiness activities before the functionality is rolled out in the production environment.

Further Guidance Expected

NIC IRP will issue detailed technical specifications, validation rules and implementation guidelines. GSTN, in collaboration with IRPs, is also expected to **conduct webinars to assist taxpayers and technology partners** with system integration and compliance preparedness.

Our Comments

The introduction of RCMDOM and RCMIMP marks a significant expansion of the **e-Invoicing framework by bringing recipient-generated self-invoices under GST's digital reporting architecture**. Businesses crossing the **Rs. 5 crore turnover** threshold should proactively evaluate their RCM transactions, review ERP capabilities, and undertake system testing to ensure seamless compliance once the functionality becomes operational in the production environment. The move is expected to improve transparency, standardisation and auditability of reverse charge transactions under GST.



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