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Update: 17/26-27
Date: 17/10/2026
Prep by: CA Pankaj Shrivastav



GST Advisory on E-invoicing for Self Invoices under RCM

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GSTN Advisory on E-invoicing for recipient generated self invoices under RCM dated 16/10/26

- Following the recommendation of the 57th GST Council meeting, GSTN has issued an advisory extending e-invoicing to self invoices raised under Reverse Charge Mechanism (RCM).
- Two new supply types are being introduced in the e-invoice framework.
- Applicability: Registered taxpayers with Aggregate Annual Turnover (AATO) of Rs. 5 crore and above.
- Exact Scope and effective date will be governed by separate notifications under GST law.

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Our Comments:

- Self-invoices under RCM were so far prepared internally without IRN. This advisory brings them into the e-invoice system, which increases the compliance burden.

- Taxpayers with AATO of Rs. 5 crore and above should start preparing now, as the commencement date can be notified at short notice.

- Accordingly, tax payers must identify all RCM transactions pertaining to unregistered suppliers and import of services and check with the ERP or accounting software team for implementation of the same.

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