

GST RCM Self-Invoice Under Rule 47A: 30-Day Checklist for Recipients

Tick	Checklist Item
<input type="checkbox"/>	Confirm whether the supplier is unregistered under GST.
<input type="checkbox"/>	Check whether the inward supply is covered under Section 9(3) or Section 9(4) of the CGST Act.
<input type="checkbox"/>	Record the exact date of receipt of goods, services, or both.
<input type="checkbox"/>	Issue the self-invoice within 30 days from the date of receipt.
<input type="checkbox"/>	Mention supplier details, recipient details, description, value, tax rate, tax amount, and RCM reference in the self-invoice.
<input type="checkbox"/>	Prepare a payment voucher under Section 31(3)(g) at the time of making payment to the supplier.
<input type="checkbox"/>	Pay GST under RCM through the electronic cash ledger, not through ITC.
<input type="checkbox"/>	Report the RCM liability in GSTR-3B for the relevant tax period.
<input type="checkbox"/>	Claim eligible ITC only after payment of RCM tax and after checking Section 16 and Section 17 conditions.
<input type="checkbox"/>	Maintain a separate RCM register with invoice date, receipt date, taxable value, tax paid, GSTR-3B month, and ITC claim status.
<input type="checkbox"/>	Preserve supporting documents such as contract, bill, delivery proof, service proof, payment voucher, self-invoice, and tax payment challan.

Important Notes

- RCM tax must be paid in cash through the electronic cash ledger.
- The self-invoice is a key document for claiming ITC on RCM supplies from unregistered suppliers.
- Late self-invoicing may create GST audit exposure and ITC documentation disputes.
- Check blocked credit under Section 17(5) before claiming ITC.
- Keep vendor-wise RCM working papers ready for GST audit, scrutiny, and annual return review.