

## **IGST Refund Response/Error Codes and Rectification procedure**

Response/Error Code & Meaning	Rectification Procedure
SB000 – Invoice successfully validated	<p>This response code appears when key parameters such as GSTIN, SB number, and Invoice Number match between the GSTN and Customs databases. This means the SB is ready for inclusion in the IGST refund scroll. However, even with SB000, the SB may not appear in the refund scroll in the following cases:</p> <ul style="list-style-type: none"><li>a) The exports were made under bond or LUT and are therefore not eligible for refund.</li><li>b) A shipping bill covers multiple invoices, and while some invoices have been successfully validated with code SB000, others are stuck with other errors.</li><li>c) A higher rate of drawback has been claimed for that SB, making it ineligible for IGST refund.</li><li>d) The IGST claim amount is less than ₹1000.</li></ul> <p>In such cases, the scroll amount (as seen in the <i>SB-Wise IGST Claimed Status Report</i>) automatically becomes zero, and the SBs will not be included in the refund scroll.</p> <p>Additionally, SBs may appear in the Temporary IGST Scroll but not in the Final Scroll if:</p> <ul style="list-style-type: none"><li>1) There is an alert or suspension on the IEC in ICES, or</li><li>2) The IEC's account is not validated by PFMS.</li></ul>
SB001 – Invalid SB details	<p>This occurs due to a mismatch between the SB number furnished in GSTR-1/6A and the SB number in Customs records. The most likely reason is a clerical error made by the exporter when filing GSTR-1/6A. This can be rectified by amending GSTR-1 using Form 9A, which is available in the exporter's login at the GST Common Portal (introduced by GSTN on 15.12.2017).</p>

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SB002 – EGM not filed	The exporter must approach the Shipping Line to file the EGM immediately.
SB003 – GSTIN mismatch	This error occurs when the GSTIN declared in the SB does not match the GSTIN used in the corresponding GST returns. The exporter should amend GSTR-1 using Form 9A to correct the details. However, please note that no amendment can be made to the Shipping Bill once the EGM has been filed.
SB004 – Invoice already received and validated	This occurs due to duplicate or repeated transmission of the SB-Invoice record from GSTN. The earlier transmission would already have been validated by ICES for IGST refund.
SB005 – Invalid Invoice Number	<p>This common error arises when the invoice number declared in the Invoice Table in the SB does not match the one declared in GSTR-1 for the same supply. Possible causes include:</p> <ul style="list-style-type: none"> <li>a) Typographical errors when entering data in GSTR-1 or the SB.</li> <li>b) The exporter using two sets of invoices — one for GST purposes and another for export — leading to mismatches.</li> </ul> <p>GST advisories and public notices have clarified that the invoice number declared in the SB must match the GST-compliant invoice issued for exports. After GST implementation, there should be no difference between the commercial invoice and the GST invoice, as IGST is payable on the actual transaction value declared in the GST invoice.</p> <p>If the mismatch is due to a GSTR-1 error, it can be corrected using Form 9A. If the SB itself contains the wrong invoice number, no amendment is possible once the EGM is filed.</p> <p>In the past, a one-time interim procedure (approved by the Finance Ministry) replaced invoice matching with SB matching for certain cases where only one invoice was declared in both Customs and GSTR-1. For future exports, exporters should ensure the</p>

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	<p>same GST-compliant export invoice is declared in both filings.  For rectification of SB005 errors, the exporter must submit:</p> <ol style="list-style-type: none"> <li>1) A request letter to the AC (IGST Refunds) with invoice, packing list, and related documents.</li> <li>2) A duly filled Shipping Bill-wise Concordance Table (Annexure A – P.N. 10/2018).</li> <li>3) The original TR-Challan for ₹1000 per SB.</li> </ol>
SB006 – Gateway EGM not available	<p>In the case of ICD shipments, this error occurs when the Gateway EGM is either not filed electronically or is stuck due to errors. Manually filed gateway EGMs are insufficient; the EGM must be filed in ICES at the gateway port. Gateway EGM pendency and error reports can be viewed under the New MIS role. In such cases:</p> <ol style="list-style-type: none"> <li>a) File the Train/Truck Summary immediately after the cargo leaves the ICD.</li> <li>b) Ensure the Shipping Line includes the ICD SB in its EGM filed at the gateway port, along with the transference copy received from that port.</li> <li>c) Rectify any errors through an amendment at the Service Centre and obtain approval from the proper officer.</li> </ol>