



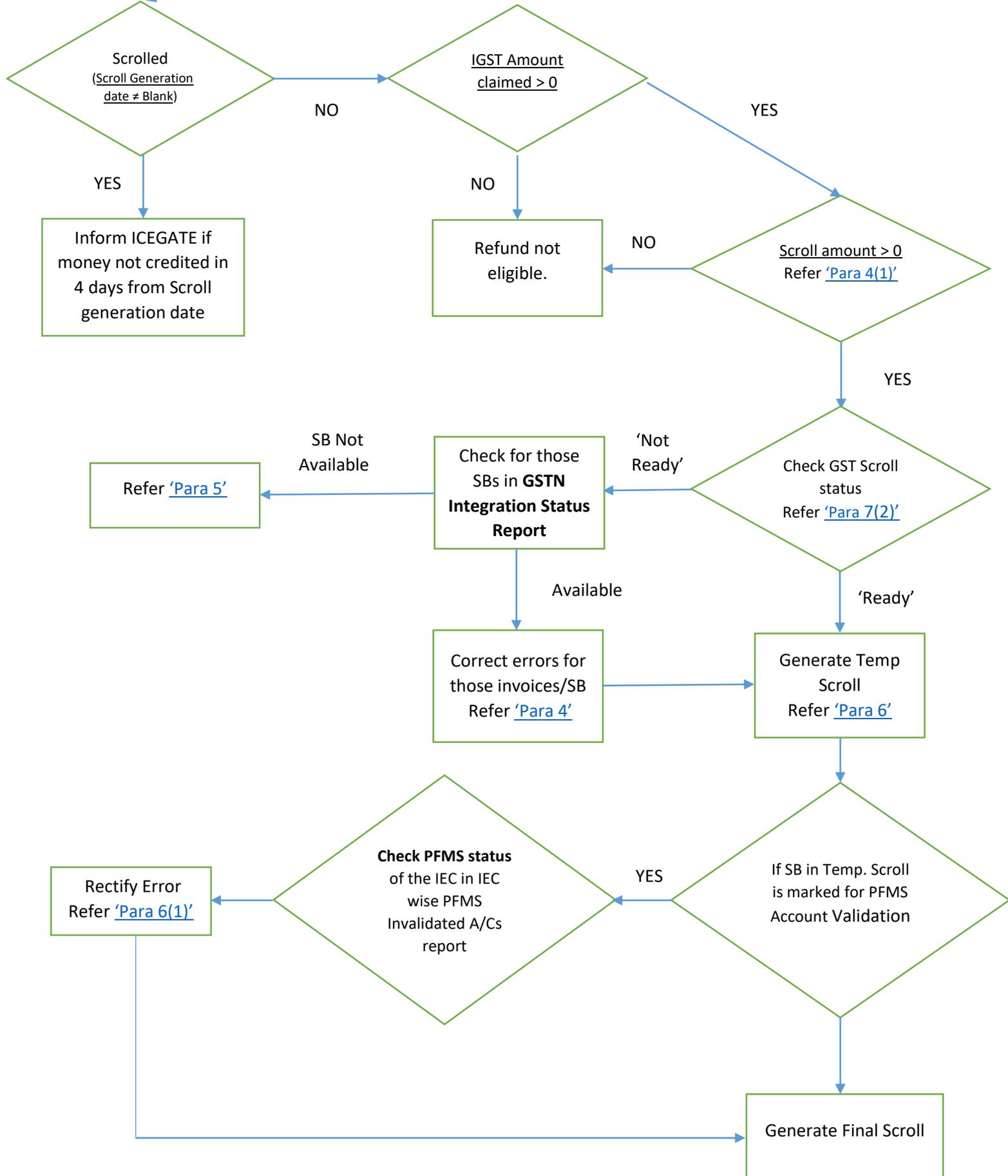
GUIDE ON IGST REFUNDS IN ICES

DIRECTORATE GENERAL OF SYSTEMS

CBIC

IGST REFUND MODULE-STEP BY STEP FLOWCHART

Check **IGST Claimed Status Report** in NewMIS (export based reports) for IGST Payment & Scroll Details



IGST REFUND MODULE-STEP BY STEP PROCEDURE

1. IGST Refund module for exports is operational in ICES since 10.10.2017. As per Rule 96 of the CGST Rules 2017, dealing with refund of IGST paid on goods exported out of India, the shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India, *once both the export general manifest (EGM) and valid return in Form GSTR-3 or Form GSTR- 3B, as the case may be, has been filed.* Rule 96 further stated that the information on GSTR 1 shall then be transmitted electronically to Customs and the System designated by Customs shall process the refund claim.
2. The IGST refund module has been designed in line with the above rule and has an in built mechanism to automatically grant refund after validating the Shipping Bill data with available in ICES against the GST Returns data transmitted by GSTN. The matching between the two data sources is done at Invoice level and any mis-match of the laid down parameters returns following error/response codes:

Code	Meaning
SB000	Invoice successfully validated
SBV00	SB already validated successfully
SB001	Invalid SB details
SB002	EGM not filed
SB003	GSTIN mismatch
SB004	Invoice already received and validated
SB005	Invalid Invoice Number
SB006	Gateway EGM not available

3. If the necessary matching is successful, ICES shall process the claim for refund and the relevant amount of IGST paid with respect to each Shipping Bill or Bill of export shall be electronically credited to the exporter's bank account as mentioned with the Customs authorities.

4. Discussion on Error Codes:

(i) SB000: Successfully Validated

This response code comes when all the decided parameters like GSTIN, SB number, Invoice Number etc. match between GSTN and Customs databases. This code implies that the SB is ripe for inclusion in the IGST refund scroll. However, it might happen that even with SB000, the SB does not appear in the refund scroll. This could be due to:

- a) The exports might have been made under bond or LUT, hence not liable for refund.
- b) If a shipping bill covers multiple invoices, few of the invoices might have been successfully validated with code SB000 whereas other invoices might be stuck with any of the other errors.
- c) Higher rate of Drawback has been claimed for that SB, thus making the SB ineligible for IGST refund.
- d) Where the IGST claim amount is less than Rs. 1000/-.

In all the above cases, the scroll amount (check SB Wise IGST Claimed Status Report) shall automatically become zero and the SBs shall not be included in the refund scroll. There are two more reasons where the SBs will figure in the Temporary IGST Scroll but not in the Final Scroll. This could happen if there is an alert/suspension on the IEC in ICES or if the account of the IEC is not validated by PFMS. These cases have been elaborated in Para 6 below.

In respect of (a) above, there may be cases that the exporter has erroneously declared exports under LUT or zero IGST amount paid in the Shipping Bill while actually having declared and paid it in the GST Returns. Such cases can be dealt with through the officer interface as detailed in Annexure D.

(ii) SB001: Invalid Shipping Bill Number

This may occur due to a mismatch between the SB No. furnished in GSTR-1/6A and the SB No. with customs. The possible reason for such mismatch could be a clerical error made by the exporter at the time of filling of GSTR-1/6A, which can be rectified by making amendments in GSTR-1 by using Form 9A. Form 9A has been made available by GSTN w.e.f 15.12.2017 in exporter's login at the GST Common Portal.

(iii) SB002: EGM not filed

Exporter may approach the Shipping Lines to file the EGM immediately. If EGM is already filed by shipping Line correctly, "Revalidate EGM" option may be used by EGM Officer.

(iv) SB003: GSTIN mismatch

This error occurs when GSTIN declared in the SB does not match with the GSTIN used to file the corresponding GST Returns. In this case too, the Exporter may be asked to make necessary adjustments in GSTR-1 by use of amendment *Form 9A*. If, however, the exporter has declared PAN instead of GSTIN in the Shipping Bill, the option to sanction the refund through officer interface shall be available, provided that the PAN given in the SB matches with the PAN of the GSTIN used to file the returns. Even in cases where the exporter has used one GSTIN to file the returns and another GSTIN issued on the same PAN to file the SB, officer interface can be used to sanction the refund. Detailed procedure is given in Annexure D.

(v) SB004: Record already received

This error code occurs due to duplicate/repeat transmission of SB-Invoice record from GSTN. The previous transmission would have already been validated with SB000 by ICES. Since these invoices are already validated, this response code may not be treated as an error. The scroll status of such SBs can be checked. If, however, the corresponding SBs are not getting scrolled out despite having SB004 response code, the reasons could be any of those listed above in para 4(i) for SB000 cases.

(vi) SB005: Invalid Invoice Number

This is the most common error faced by the exporters, which occurs due to mismatch of invoice number as declared in the Invoice Table in the SB and that declared in the GSTR 1 for the same supply. This can happen due to:

- a) Typographical mistake while entering data in GSTR 1 or the SB.
- b) The exporter uses two sets of invoices, one invoice for GST and another invoice for exports resulting in mismatch of invoice numbers.

After the implementation of GST, it was explained in the advisories issued by this directorate and the PN issued by the commissionerates that the details an exporter is required to enter in the "invoice"

column while filing the SB pertains to the invoice issued by him compliant to GST Invoice Rules. The invoice number shall be matched with GSTN to validate exports and IGST payment. It was understood that there would not be any difference between Commercial Invoice and GST Invoice after GST since as per the GST Laws, the IGST is to be paid on the actual transaction value of the supply between the exporter and the consignee, which should be the same as the one declared on the commercial invoice. However, cases have been noticed on the continuing use of separate commercial invoice leading to mismatch.

If SB005 is due to a data entry mistake in GSTR 1, it can be amended now in Form 9A. But any mistake in the SB cannot be amended once EGM is filed. Also, if the exporter has indeed used a separate invoice in the SB, he cannot include that in his GSTR 1 in lieu of his GST Invoice. Thus SB005 error, largely, cannot be corrected by any amendment either in GSTR 1 or in the Shipping Bill. Considering the large number of SBs failing in refund procedure due to invoice mismatch, an interim procedure was approved by FM, for a specified period wherein invoice matching was replaced with Shipping Bill matching. In this procedure, those SBs stuck in SB005 alone with only one invoice declared against them, both at Customs as well as GSTR1, were considered for refund sanction based on certain parameters. For the remaining cases also, a mechanism has now been designed in ICES in line with Boards Circular 05/2018 dt. 23.02.2018. the procedure is detailed in Annexure C. It may, however, be noted that these interim workarounds shall only be available as a one-time measure for the past SBs. Hereafter, it is advised that the exporters be informed to not repeat this mistake and ensure that the same GST compliant export invoice is declared at both ends.

(vii) SB006: Gateway EGM not available

In case of ICDs, if the Gateway EGM is not filed electronically or is stuck in some error, response code SB006 shall appear. It is noticed that Gateway EGM in case of many ICD's Shipping Bills have been manually filed, which shall not suffice and the EGM shall have to be filed in ICES at the gateway port.

Gateway EGM pendency and error reports can be viewed in NewMIS role. The Gateway EGM details can also be checked by the exporters on ICEGATE website. In case of pending Gateway EGMs, Shipping Lines may be approached at gateway ports to file supplementary EGMs expeditiously. The essential steps to file the gateway EGM successfully are:

- a) File Train/Truck Summary immediately after cargo leaves the ICD.
- b) Ensure that shipping Line mentions the ICD SB in his EGM filed at gateway port along with the transference copy received from gateway port.
- c) Errors may be rectified through amendment in Service Centre and approved by proper officer. Some of the common EGM errors and their corrective action have been elaborated in Annexure B.

(viii) SBV00 – SB already validated

This response code comes in cases of SBs which had certain mismatch error(s) but was validated and sanctioned through the officer interface utility as detailed in Annexure C and D. Even for those single invoice SBs with invoice mismatch where the refund was sanctioned as per the interim procedure mentioned under para (vi) above, SBV00 shall appear. Since these SBs are already validated, this response code may not be treated as an error. The scroll status of these SBs shall also be "Ready" in the IGST Claimed Status Report.

5. Non Transmission of Returns Data from GSTN

The above error codes can be seen by the field officer in the GSTN Integration Status Report in NewMIS. But this report includes **only those SBs on which the IGST validation procedure is run**. This view is also available to exporters in their ICEGATE login. As mentioned above, the validation procedure for IGST refund is run only for those SBs where EGM has been filed and for which the GSTN has transmitted the GSTR 1 returns data to Customs. There are primarily two conditions for GSTN to transmit the data:

- a) Both, GSTR1/6A and GSTR3B should have been filed for that supply
- b) Invoice details (Invoice no, Invoice date or Port Code) are missing or are incorrect for that supply in GSTR 1
- c) The cumulative IGST paid on exports declared in GSTR 3B (table 3.1 b) **upto** the month should not be less than that declared in GSTR1/6A

In respect of (a) and (b) above, the exporter can file or amend the returns accordingly. In case of (c), if the exporter has paid lesser amount in Table 3.1b of GSTR 3B, he can pay the remaining amount in the next GSTR 3B. Since GSTN compares the cumulative amounts, once the difference is paid and the cumulative of GSTR 3.1b becomes greater or equal to the cumulative of GSTR 1-Table 6A, GSTN would start transmitting the data to ICEGATE. However, in cases where the IGST on exports in GSTR 3B has been paid in the column for domestic interstate supplies (Table 3.1a) instead of Zero Rated Supplies, procedure as detailed in Board's Circular 12/2018 dated 29.05.2018 may be followed. If the exporter finds that even after the correct filing of returns as above, their SBs do not reflect in this report, they may be advised to write to GSTN helpdesk.

6. Scroll Generation:

The refund of IGST on exports shall be given by generating a scroll of eligible Shipping Bills. The temporary IGST refund scroll shall be generated by the authorized officer in the CLK role in ICES. Consequently, permanent scroll shall be generated by the authorized officer in the AC_DBK role. Only those SBs for which Temporary Scroll has been generated shall be considered for final scroll. Once the final scroll is generated, there is no further action required from the sanctioning officer. The scroll will automatically be transmitted to PFMS and there is no further need to send the scroll to the bank separately.

If a Shipping Bill is appearing in Temporary IGST refund scroll but not in Permanent IGST scroll, there could be two reasons for this:

- a) Account details of the exporter have not been validated by PFMS and these scrolls may appear with the “#” tag. A report consisting of account details which are not validated by PFMS is available both in New MIS role and COM role in ICES. The exporter may be advised to furnish correct bank account details to the proper officer in order to update the same in ICES through CLK role. List of possible PFMS errors reflected in the report and their solution is enclosed as Annexure A.
- b) IEC of the exporter might have been suspended by the customs house for want of arrears and e-BRC etc. The SBs shall be available in the final scroll once the suspension is revoked.

There may be cases where the money does not get credited to the exporter's account despite the SB having scrolled out successfully. Primarily, the two possible scenarios are:

- i. The entire scroll gets rejected by PFMS. This happens in cases where the account details available with PFMS at the time of receipt of scroll is different than that in the scroll for one or more IECs. In such cases, the jurisdictional System Manager, after having confirmed that the money was indeed not credited to any of the exporters' accounts from that scroll, can write to ICEGATE helpdesk at once

giving the scroll details. The reconciliation and scroll cancellation process may take 2-3 weeks. Once the scroll is cancelled, the SBs shall again be available for the next scroll.

- ii. The scroll gets accepted by PFMS but the accounts of some exporters get failed by the respective banks due to inactive or invalid account. In such cases, only the exporters with failed accounts shall not have the credit of the refund. These are referred to by PFMS as “Failed after Success” cases for which ICES Advisory 21/2018 dated 17.05.2018 may be seen for the interim procedure to be followed.

7. Reports Available with Field Officers:

- i. Field officers can check **GSTN Integration Status Report** in NewMIS role in Export Based Reports and view above response codes for each SB.
- ii. **The SB wise IGST Claimed Status Report** gives details of the IGST amount claimed in Shipping Bill along with the status of its verification with GSTN data and consequent status of scroll. “Not Ready” status in this report implies that either the GST Returns data for this **SB has not been received from GSTN** or that the **SB is stuck in some error** (which can be checked in the integration status report). It may be noted here that this report is generated as per the SB data available with ICES. There may be some SBs which figure in this report but do not figure in the GSTN Integration Status Report. As mentioned above, the GSTN Integration Status report is available only for those SBs for which the GST returns data has been received from GSTN and therefore, may not have all the SBs filed in ICES.
- iii. The **list of IECs where account details are not validated in PFMS** is also available as a report in Export Based Reports.
- iv. **SB wise IGST Verified but Refund Not Granted Report** also shows the scroll status and PFMS validation status for each SB in a single report. This report also includes those SBs for which data has been received from GSTN and validation procedure has been run.
- v. **Gateway EGM Pendency and Error reports** are also available in NewMIS under EGM Based Reports. SB wise EGM error code can be ascertained from here for corrective action.

In addition to the above reports, there are other reports also which give details on different parameters relevant to IGST refund for each SB/IEC/GSTIN like,

- IEC wise IGST Claimed
- GSTIN wise count of SBs/EGMs
- IEC wise Refund Granted/Not Granted etc.

Reports and Advisories are also available for officers on Antarang.

8. ROLE OF THE EXPORTER:

- i. The exporter has the option to check the GST validation Status for his SBs in his ICEGATE website login. This report shows the exporter the response/error codes for each of his SBs wherever data has been received from GSTN. The reasons for non-receipt of data from GSTN have already been elaborated above.
- ii. The exporter also has the option to view the SB details relevant for IGST validation on the ICEGATE website. The exporter can view this while filing the GST Returns and ensure that the details are entered accurately in the Returns as well so that no mismatch occurs.
- iii. In case, the exporter’s account is not validated by PFMS, he may approach jurisdictional Customs commissionerate with correct account details and get it updated in ICES.
- iv. If the exporter is not getting the refund due to suspension/alert on his IEC, he may clear his dues or submit e-BRC and have the suspension revoked.

Annexure A: Errors in PFMS Validation and their Rectification

S.No.	Error Code	Error Description	Rectification
1	TBE0001	Error in reading file, File is malformed or Failed during schema validation.	Not Applicable -
2	TBE0002	Mandatory Tags values are missing in the Header Part.	Not Applicable
3	TBE0003	Invalid Batch Format	Not Applicable
4	TBE0004	Duplicate Batch ID/Message ID not allowed.	Not Applicable
5	TBE0005	Invalid Assessee Type	Not Applicable
6	TBE0006	Same [Assessee Code, Location Code, Assessee Type, Source] already exists in PFMS. This validation will be not be applied for Update and Delete type requests.	Submit again
7	TBE0007	[Assessee Code, Location Code, Assessee Type, Source] not exists in PFMS. This validation will be applied for Update and Delete type requests.	Submit Again
8	TBE0008	Rejected by Bank, As per Bank Account Number is Invalid.	Check the Account Number for correctness – Submit correct details: Ensure that details are submitted only once during the day
9	TBE0009	Bank Name is not as per PFMS Bank Master.	Not applicable – May occur only with other errors
10	TBE0010	Bank Account details have not been provided	Check the Account Number for correctness – Submit correct details
11	TBE0011	Mobile Number should be of 10 digits only.	Not Applicable
12	TBE0012	Invalid Value for Location Code	Inform DG systems for rectification
13	TBE0013	Invalid Value for Division Code	Inform DG systems for rectification
14	TBE0014	Invalid value for Purpose, It should be A/U/D.	Not Applicable
15	TBE0015	Invalid IFSC Code.	Check the IFSC Code for correctness – Submit correct details
16	TBE0016	Rejected by Bank, Account No does not exist in Bank	Check the Account Number for correctness – Submit correct details
17	TBE0017	Rejected by Bank, Account status is closed.	Check the Account Number for validity – Submit correct details
18	TBE0018	Duplicate Assessee Details [Assessee Code, Location Code, Assessee Type, Source] Found In The File. - Applied for ICEGATE. Can be modified for ACES	Submit Again
19	TBE0019	Blocked Account	Submit another valid Account details
20	TBE0020	One or more mandatory tags values are missing in the detail section.	Not Applicable
21	TBE0021	IFSC Code does not exists in PFMS.	Inform DG System for Rectification
22	TBE0022	Actual records count and No. of records in details, it should be same.	Not Applicable
23	TBE0023	Assessee already exists.	Submit Again
24	TBE0024	Assessee code does not exist during update.	Submit Again
25	TBE0025	More than one record found during update data.	Submit Again

"Not Applicable" means that these are Structural errors which shall not appear in this report.

Annexure B: Common EGM errors and their Rectification

Errors at Gateway Port – SB002 error

Container No. Mismatch (Error Code: C)

If the Container Number mentioned in the Shipping Bill(S/B) differs from the Container Number mentioned in the EGM against that S/B, EGM will be submitted with error flag 'C' and the S/B will move to the EGM Error Queue with this error code.

- (i) If the mistake is in the EGM, request for EGM Amendment – Update has to be submitted at the service centre. This EGM Amendment has to be approved by proper officer.
- (ii) If the mistake is in the S/B, Container Number has to be amended in the S/B.

Number of Container Mismatch (Error Code: N)

If the Total Number of Containers mentioned in the S/B differs from the Total Number of Containers mentioned in the EGM against that S/B, EGM will be submitted with error flag 'N' and the S/B will move to the EGM Error Queue with this error code.

- (i) If the mistake is in the EGM, request for EGM Amendment – Delete has to be submitted at the service centre for deleting the concerned SB from EGM. This EGM Amendment has to be approved by the proper officer. After deletion, Amendment – Add has to be submitted at the service centre for adding SB with correct details. This too shall then be approved by the proper officer.
- (ii) If the mistake is in the S/B, post stuffing stage, direct amendment is not possible in the S/B. In those cases, a procedure as detailed separately below has to be followed.

LEO date greater than Sailing Date (Error Code: L)

If LEO granted for a S/B is cancelled in the System for amendments, the same would be granted again after carrying out the amendments in the System. If Sailing Report for the vessel (EGM), under which the said S/B is covered, is entered in the System before granting the subsequent LEO, then EGM will be submitted with error flag 'L'

At times, while entering the Sailing Report, the Preventive Officer posted at Harbour Main Gate may enter the sailing date wrongly.

There is no option to rectify this error. In such cases, officers posted in EDC have to be contacted for exercising the option "Forceful Removal of SBs from EGM-ERROR", which will remove the concerned S/B from the EGM Error queue.

Nature of Cargo Mismatch (Error Code: T), Number of Packets Mismatch (Error Code: P)

- (i) If the mistake is in the EGM, request for EGM Amendment – Update has to be submitted at the service centre. This EGM Amendment has to be approved by the officers posted in EDC.
- (ii) If the mistake is in the S/B, post stuffing stage, direct amendment is not possible in the S/B. In those cases, a procedure as detailed separately below has to be followed.

Procedure for correcting errors in Shipping Bill filed at Gateway Port (for SB002 error):

- (i) Annexure has to be submitted at the Service Centre for EGM Amendment Delete for deleting the concerned SB from the EGM. This EGM Amendment has to be approved by proper officer.
- (ii) After the approval of deletion, LEO granted for the concerned S/B has to be cancelled.
- (iii) After the cancellation of LEO, amendments have to be carried out at the Service Centre, as per the procedure. These SB Amendments have also to be approved.
- (iv) After the approval, Goods Registration and LEO has to be granted again in the System.
- (v) After granting of LEO, Stuffing Report, if required, has to be entered in the System.
- (vi) After LEO and/or Stuffing, Annexure has to be submitted at the Service Centre for EGM Amendment–Add for including that SB in the concerned EGM and have it approved by the proper officer.

NOTE: In some cases, after cancellation of LEO, entering correct details at the time of Re-registration, LEO and/or Stuffing alone will solve the problem.

EGM related errors at ICD (SB006) – Mismatches between the Truck/Train Summary and Gateway EGM

Step 1: Check the Gateway EGM Status in ICES/ICEGATE

A view has been given both in ICES (in View SB) as well as ICEGATE public enquiry giving Gateway EGM details. The filing status and EGM error, if any, can be ascertained here. Gateway EGM error and success reports are also available in NewMIS. Following are the main errors noticed in Gateway EGM filing:

M – Gateway Port code given in truck summary different from actual gateway port.

N – No. of Container Mismatch

C – Container No. Mismatch

T – Nature of Cargo Mismatch

L – LEO Date > Sailing Date

Step 2: Gateway EGM details are Blank:

2a. If the gateway EGM detail is blank in the SB View, kindly ascertain whether the Gateway EGM has indeed been filed and the Gateway EGM No. in which the particular cargo was exported.

2b. Enquire with the Shipping Line, if the EGM filed has the correct details of SB/AWB as the case may be.

2c. If the EGM is already filed, option “Revalidate EGM” in seaports or “Revalidate AWB” in air cargo may be used. The option is available in the EGM role

2d. If the EGM is not filed/ filed incorrectly, supplementary EGM needs to be filed by Shipping Line and approved by Gateway Port Officer.

Step 3: The Gateway EGM is in Error:

For errors M and L, ICES Advisory 04/2018 dt. 19.02.2018 may be seen. An option has been made available in the role of AC (Exports) of ICDs to rectify Gateway EGM errors M and L resulting in SB006 mismatch. In case of **error M**, the officer can fill in the actual gateway port of export, and in case of **error L**, the officer can give the actual sailing date as the LEO date after doing necessary verifications of actual exports as suggested in the advisory.

For errors N and C, an option has been made available in the Preventive Officer role (PREV_OFF) at the Gateway Port to rectify container details. (ICES Advisory 08/18 dt. 09.03.2018). The preventive officer can amend container details in the Gateway EGM CTR Amendment Option to remove the mismatch after verifying the package and quantity details and satisfying himself that there is no short shipment.

For Error A in Gateway EGM, the option of "Revalidate EGM" may be used.

Once the above corrections are made, the gateway port has been given the option to Revalidate EGM in the EGM role to validate the gateway EGM with the corrected values. Even in cases where the local EGM/truck summary is submitted after the filing of the Gateway EGM for some reason, the option to Revalidate EGM should be used first.

With the above options, solution is available with the customs officer for rectifying all the major EGM errors.

Annexure C: Alternate Mechanism with Officer Interface for SBs with Invoice Mismatch Error (SB005)

Board has issued Circular 05/2018 dt. 23.02.2018 in this regard. Consequently, the officer interface module has been designed and made available in ICES (ICES Advisory 05/2018 dt. 26.02.2018). The advisory lists the steps to be followed while using the officer interface.

- (ii) It may be noted that this utility is available only for those SBs where:
- a) The error is SB005 only. The SB wise error can be seen from the IGST Integration Status Report in NewMIS. Since this report is at invoice level, it may be verified that there is no error other than SB005 for any of the SBs. **Only those SBs where there SB005 error exists for at least one invoice and the remaining invoices are validated with SB000 shall be available for rectification in this module.** On entering any ineligible SB number, the system shall not allow further processing.
 - b) If all the invoices of that SB are already validated with SB000, that SB shall not be available for any modification in this utility. Similarly, those single invoice SBs filed before 31.10.2017 where the SB level validation was run despite the SB005 error (as detailed in Para 4(vi) above) shall also be not available in this module. For each of these invoices, the system will throw up an error stating that **there is no invoice for this SB pending validation.**
 - c) The SBs whose data have not been transmitted by GSTN will also not appear in this module. These SBs shall not be available in the IGST Integration Report either. For such SBs, system will throw up an error that **“There is no information received from GSTN for this SB”**. The exporter may be advised to correct the inconsistencies in GST Returns as detailed in Para 5 first before submitting the concordance table.
- (iii) As discussed in the advisory, after entering the eligible SB number, the first screen shown on the system shall be the details as declared by the exporter in his GSTR 1 and as transmitted by GSTN. The next screen shall show the officer the details available in the SB. Here, the officer can accept/change the IGST refund amount basing on the concordance table as also discussed elaborately in the Illustration given in the advisory. The officer shall have to verify each invoice and enter the IGST Refund amount for the system to allow to continue to the next screen. The option to rectify the approved IGST amount has been given to the officer for him to correct any mistakes made by the exporter in declaring the same in SB. The officer can also change the amount if the exporter had inadvertently entered zero value in the SB although he has declared and paid the IGST in the GST Returns for that SB. While the officer shall do the verification basing on the concordance table submitted by the exporter, he can calculate the IGST amount against each invoice himself (ref ICES Advisory 011/2017 dt. 26.07.2017) in case he finds the concordance table to be inaccurate.
- (iv) Once the verified IGST amount is entered for all the invoices, the officer can move to the next screen and confirm the invoice mapping as per the concordance table. Once completed, the system shall calculate the IGST scroll amount for that SB. It may be noted here that notwithstanding the amount entered by the officer, the IGST Scroll amount **shall be reduced appropriately for the invoices where composite rate of drawback has been claimed for some items.** In case, all the items in an invoice are composite drawback rate availed, the IGST scroll amount shall consequently be calculated as zero.
- (v) The verified SBs shall be available for the next scroll even if the error code in the IGST Integration status report does not change immediately. As also discussed above, once all the invoices of a SB are verified, it shall not be available again for any further rectification in this module.

With this module, solution is available with the customs officer for all the pending SB005 SBs.

Annexure D: Alternate Mechanism with Officer Interface for SBs with Certain Other Errors

In consonance with Para 2(ii) of Board's Circular 08/2018 dt. 23.03.2018 and subsequent instructions from Board, the officer interface facility has been extended to sanction refund in the following two cases, in addition to invoice mismatch cases:

- a) Cases where the exporter has erroneously declared that the shipment is without payment of IGST, although they have declared and paid the IGST in GST Returns.
- b) SBs with error code SB003, where the exporter has either declared a different GSTIN in the SB or has only declared PAN, and the corresponding returns have been filed through another GSTIN with the same PAN

2. Such cases may now be handled through officer interface the same way as the Invoice Mismatch (SB005) cases, the procedure of which is detailed in Annexure C. In case of (a) above The officer may verify the actual IGST payment in GST Returns for each invoice which is displayed to the officer in the officer interface and basing that, may enter the admissible IGST refund amount in the next screen where data as declared in Shipping Bill is displayed. It is re-iterated that only those SBs where no other mismatch exists shall be available for rectification.

3. In case of (b), an undertaking may be obtained from the GST registered unit which has filed the returns that *they have no objection to the refund being granted to the exporter who has filed the Shipping Bill and that they will not claim any IGST Refund for exports under that SB separately*. Once satisfied, the officer may sanction the applicable IGST Refund through the Officer Interface.
