



भारत सरकार

Government of India

सीमा शुल्क प्रधान आयुक्त का कार्यालय

Office of the Principal Commissioner of Customs

नोएडा सीमा शुल्क आयुक्तालय / Noida Customs Commissionerate

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**GUIDANCE NOTE ON IGST REFUND ERRORS & DRAWBACK QUERIES-**

**Kind attention all concerned Stake Holders**

In the current refund/drawback drive, Noida Customs is making all efforts to process all eligible IGST refund and drawback. However, while processing/sanctioning the same, following types of error are noticed.

SB001	This may occur due to a mismatch between the SB No. furnished in GSTR-1/6A and the SB No. with customs. This can be rectified by making amendments by using Form 9A of GSTR-1.
SB002	This error occurs due to EGM not filed. Exporter can approach the Shipping Lines to file the EGM immediately.
SB003	This error occurs when GSTIN declared in the SB does not match with the GSTIN used to fill the corresponding GST Returns. Exporter can make necessary adjustments in GSTR-1 by use of amendment Form 9A of GSTR-1.
SB004	This error code occurs due to duplicate/repeat transmission of SB-Invoice record from GSTN. The previous transmission would have already been validated for IGST refund by ICES.
SB005	This error 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 error can be rectified with the help of certified concordance table submitted by the exporter as per Annexure-A (As per CBIC Circular No.05/ 2018-Customs dated 23.02.2018) indicating mapping between GST Invoices and corresponding Shipping Bill Invoice.
SB006	If the Gateway EGM is not filed electronically or is stuck in

	some error, SB006 error occurs. Shipping Lines may be approached at gateway ports to file supplementary EGMs expeditiously.
Drawback Query	Exporter has to reply to the query raised on Icegate portal for processing of their Drawback claims.
PFMS Account Details Updation	Exporter has to submit correct and updated account details to their respective Shed D.C

All concerned Stake Holders are requested to please take urgent action for rectification of errors, which are lying at your end. This will help Noida Customs in immediately processing/sanctioning of all eligible IGST Refund/drawback.

For details of Errors/Challenges for the specific exporter, you are requested to visit Noida Customs Website "[noidacustoms.gov.in](http://noidacustoms.gov.in)→ Latest updates".

Deputy Commissioner (Refund)  
Noida Customs Commissionerate