ICD, TKD EXPORT COMMISSIONERATE.

Frequently Asked Questions (FAQs)

1. How does IGST Refund Module work?

The IGST refund module under ICES has an in built mechanism to automatically process claim of refund after validating the Shipping Bill data available in ICES against the GST Returns data transmitted by GSTN.

2. I still have not received my IGST refund though my exports were complete six months ago/one year ago?

In most cases, delay or non-disbursal of IGST refund through the automated system of IGST Refund process happens due to error response codes. Risky exporter status may also be the reason in some cases.

3. How can I find out whether disbursal of my IGST refund is pending due to error code?

To facilitate trade, list of Shipping Bills with error codes are uploaded on the official website of Delhi Customs Zone at http://delhicustoms.gov.in/igst-refund-tughlakabad-export.html.

The last updated list of shipping bill wise error response code (as per ICES) has been uploaded on 15.12.2021.

You can check your shipping Bill from the list and get the error resolved. For resolution of such cases, you can mail us at our new dedicated mail - tkdexport-feedback@gov.in

4. How do Error Codes occur during the automated IGST Refund process?

The matching between the two data sources i.e. Shipping bill validation data available in ICES and the GST Returns data transmitted by GSTN, is done at Invoice level and any mis-match of the laid down parameters causes the error/response codes.

5. Is it possible to get IGST refund disbursed if I do not get the error code resolved?

No., it is not possible to disburse IGST refund if the error response code is not resolved.

6. Are there different error/response codes and how do I know what they mean?

The following are the error/response codes and what they indicate:

Code	Meaning
SB000	Invoice successfully validated
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

7. How do I get the Error codes resolved to get my refund?

For resolution of error codes the action that needs to be taken is briefly brought out below:

SB000: Successfully Validated -This response code comes when all the requisite 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 may happen that even with SB000, the SB does not appear in the refund scroll. This could be due the following reasons:

a) The exports might have been made under bond or LUT, hence not liable for refund.

b) Where a shipping bill covers multiple invoices, some of them 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 in respect of the SB, thus making the SB ineligible for IGST refund.

Such cases can be taken up through the officer interface at the port of export.

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.

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.

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 has to make necessary adjustments in GSTR-1 by use of amendment Form 9A.

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 for SB000 cases.

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. Procedure as laid down in CBIC Circular 05/2018 dt. 23.02.2018 may be followed to get the error rectified.

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 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. In case of pending Gateway EGMs, Shipping Lines may be approached at gateway ports to file supplementary EGMs expeditiously.

8. in what circumstances, the automatic transmission of GST Returns data does not happen from GSTN to ICES?

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. The following are the 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) should be correct for that supply in GSTR 1

c) The cumulative IGST paid on exports declared in GSTR 3B (Table 3.1 b) up to the month should not be less than that declared in GSTR1/6A

In case 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.

9. How long does it take for processing requests for amendment of Shipping Bill after LEO under Section 149?

For requests, where requisite documents are available on e-sanchit, the maximum time taken for consideration/rejection of amendment request is 2 days. In other cases, the maximum time taken for consideration/rejection of amendment is 7 days provided all necessary documents are submitted, and amendment fee & penalty are paid.

10. Can the SB be amended, after filing, without the orders/permission of Customs?

Amendment of a Shipping bill can be allowed only by the proper Officer of Customs

11. Can request for amendment of SB be granted by Superintendent of Customs?

Amendment of SB can be granted only at the level of Assistant /Deputy Commissioner of Customs

12. Why is my request for AD Code registration/updation delayed?

The step wise procedure for registration/modification of AD Code/Bank Account(s) electronically has also been provided in para 4.1 of Public Notice No. 12/2020 dated 08.07.2020 issued by the O/o the Commissioner of Customs (Export), ICD TKD.

The Directorate General of Systems, CBIC has now enabled functionality within ICEGATE login which allows the exporters to make an online request for registration/modification of their AD Code / Bank Account(s) and also electronically submit the Passbook copy or Bank Authorisation letter through e-Sanchit. The exporters would also have access to a Dashboard to view the status of approval and acceptance at PFMS, for quick rectification at their end. The detailed step-by-step guide is available on the ICEGATE portal at

https://www.icegate.gov.in/Download/Bank_Account_Management_Advisoy.pdf. 4.1.3.

AD code registration applications received online are usually approved on the same day if all requirements are submitted in ICEGATE. If any deficiencies are noticed, the same are communicated to the exporter via the Customs Automated system, who would then make required rectification through ICEGATE portal.

Delay happens when the requisite documents are not received along with application.

The step wise procedure for registration/modification of AD Code/Bank Account(s) electronically has been detailed in Public Notice No. 12/2020 dated 08.07.2020 issued by the O/o the Commissioner of Customs (Export), ICD TKD which is available at http://delhicustoms.gov.in/public-notice-tug-export.html

13. Why is transmission of my Shipping Bill to DGFT Portal delayed?

Upon receipt of request for Shipping Bill transmission to DGFT portal, it is usually taken up for transmission on the same day. However in some cases, due to technical issues, some delay in SB transmission arises.

14. How can I check drawback sanction status against IEC?

Navigate to 'Services' tab on wwe.icegate.gov.in and select user type:

Select Drawback Enquiry from the left menu of available services

Enter IEC code, PAN Number, Location and required date range in the form displayed

Submit the details to view the drawback status by selecting the appropriate button – 'Drawback Pending Status' or 'Drawback Sanctioned Status'

If drawback details are not available on 'Drawback Pending Status', then the drawback amount may have been credited by the bank and exporter can view the status by clicking on 'Drawback Sanctioned Status' button.In case the drawback against a Shipping Bill is sanctioned, 'Drawback Sanctioned Status' will view details including Scroll number, date and the amount of drawback sanctioned.

In case the drawback against a Shipping Bill is pending, 'Drawback Pending Status' will provide the current queue of the Shipping Bill and the current status.

15. How do I track month-wise drawback scrolls on ICEGATE website?

Navigate to 'Services' tab on www.icegate gov.in and select the user type.

Select Month Wise DBK Scroll service from the left menu of available services.

Select the Location, Month and Year of which you want to view the scroll details, from the drop down menu on the form and click on search button.

One can view a complete list of scrolls generated with the scroll no., Generation Date and count of shipping bills contained, against the selected Location, for the selected month and year.

16. Is there any dedicated mail where the grievance w.r.t delay in getting IGST/DBK refund can be registered?

As a local initiative, on the occasion of **International Customs Day,2022**, TKD Export Commissionerate has created a new **dedicated Mail ID** with the purpose of swifter resolution to grievances related to amendment of SB,

transmission of SB to DGFT portal, delay in getting IGST/ DBK refunds etc. This will also function as a feedback mechanism:

tkdexport-feedback@gov.in