

CLARIFICATIONS FOR RESPONSE CODE SB000 IN IGST INTEGRATION STATUS REPORT:

The reason for Shipping Bills with Response Code SB000 (i.e Successful) still pending for Scroll Generation:

The GSTN Integration Status Report is for all the SBs (not just IGST paid). Also, the report is at invoice level. So the above scenario could be due to any of the following reasons:

- (1) The exports might have been made under bond or LUT, hence not liable for refund.
- (2) 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.
- (3) Higher rate of Drawback has been claimed for that SB, thus making the SB ineligible for IGST refund.
- (4) Where the IGST claim amount is less than Rs. 1000/-.

Please check "Scroll Amount" for these SBs in the SB wise IGST claimed status report. In all the above cases (except (2)), the scroll amount shall automatically become zero and the SBs shall not be included in the refund scroll despite SB000.