CLARIFICATIONS FOR RESPONSE CODE SB005 IN IGST INTEGRATION STATUS REPORT:

Reason for SB005 Error:

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

What can be done to rectify the SB005 Error?

(1)   If SB005 is due to a data entry mistake in GSTR 1, it can be amended now in Form 9A at GSTN portal.

(2)   Exporters are required to enter in the "invoice" column while filing the SB shall be the same as that of the invoice issued by them compliant to GST Invoice Rules. However, cases have been noticed on the continuing use of separate commercial invoice leading to mis-match. For such cases, the exporters are required to wait as some alternate mechanisms are being discussed with Board. However, the workaround, is approved by Board shall be available only for past cases. For future, exporters are advised to strictly declare the same invoice in GSTR 1 and the Shipping Bill.