CLARIFICATIONS REGARDING IGST REFUND

(1) IGST Integration Status report is for all the SBs (whether or not IGST Paid). But scrolls would be generated only for those where IGST is paid (IGST Payment Status in SB =P).

(2) If a SB is not figuring in this report , it means that the returns data for that SB has not been transmitted by GSTN , which may be due to Incorrect or non- filing of GSTR1/6A and GSTR 3B.

(3) Error codes have their description in the report itself. SB000 means that Customs-GSTN matching is successful for that SB and it is ready to be scrolled. If after SB000 also, the SBs figure in the temporary scroll but not in final scroll, either their account is invalidated by PFMS or the IEC is suspended by Customs House. For PFMS validation, the exporter may contact the DC (Refund) or PO (EDI) with letter from bank having correct account details/AD Code/IFSC Code.

(4) Among the other errors SB001 to SB006, SB006 can be immediately corrected by the exporter by getting their Gateway EGMs filed electronically at the gateway port. For this, they will have to pursue with their liners to file Supplementary EGM/EGM amendment at the Gateway port Service Centre and get it approved by the proper AC/DC.

(5) SB001 can also be corrected by correcting the SB details in GSTR1. The amendment form for GSTR Returns (Form 9A) is now available to the taxpayers. There is no solution to SB005 so far , but some change in validation logic or procedure is being reworked by DG Systems.