START EXPORT INDIA

IGST Refund Troubleshooting Checklist

For goods exported from India with IGST paid

Start here. For eligible exports with IGST paid, the shipping bill serves as the refund application once the required conditions are met. Goods exported without IGST under LUT or bond follow a separate accumulated input tax credit (ITC) refund route.

1. Match the records before chasing payment

- ☐ Match shipping bill number, date and customs location against the GST records.
- ☐ Match GSTIN and invoice number between the filed shipping bill and GSTR-1.
- ☐ Confirm the export invoice is reported in GSTR-1 and the IGST paid is reflected in GSTR-3B.
- ☐ Confirm the carrier filed the Export General Manifest (EGM), including gateway EGM where required.

In ICEGATE 2.0 after login, open Services > Enquiries > ICEGATE Enquiry Service. Use IGST Validation Enquiry for the code and IGST Scroll Sanctioned Status for the scroll.

2. Use the code to pick the next check

Code	What it means	What to check next
SB000	Validation passed	Check the scroll and payment separately. For a bank issue, check the refund account and its PFMS validation.
SB001	Shipping bill details differ	Compare number, date and port code in the GST record and filed shipping bill.
SB002	EGM not filed	Ask the carrier to file the EGM and confirm the filing.
SB003	GSTIN does not match	Compare the shipping bill GSTIN with the GST returns. Identify the incorrect record before requesting a correction.
SB004	Duplicate invoice data	Look up the original record. If it already shows SB000, the duplicate generally needs no action.
SB005	Invoice number is invalid	Compare the invoice number in the filed shipping bill and GSTR-1.
SB006	Gateway EGM unavailable	Ask the carrier to check electronic gateway EGM filing. Follow up with gateway Customs if needed.

If GST data never reached Customs, contact the GST helpdesk. If payment remains delayed after the scroll or a correction, contact ICEGATE or the relevant Customs office with your record.

3. Log the follow-up

Shipping bill number, date and location

Invoice reference and GST return period

ICEGATE code, scroll status and date checked

Next action, person responsible and due date

Official references

ICEGATE IGST refund FAQ (April 2026)

ICEGATE validation and support FAQs

Return to the export IGST refund guide