

	<p>सीमाशुल्कप्रधानआयुक्तकाकार्यालय OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS सीमाशुल्कगृहक्षेत्रपत्तन :: विशाखापट्टनम :: - 530 035 CUSTOM HOUSE :: PORT AREA :: VISAKHAPATNAM – 530035 फोन/ PHONE : ( 0891) 2564552 :: फ़ैक्स/ FAX : (0891)2562613 Website : <a href="http://www.vizagcustoms.gov.in">www.vizagcustoms.gov.in</a> :: Email: <a href="mailto:exports-cusvzg@gov.in">exports-cusvzg@gov.in</a></p>	
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Dated:- 02.09.2025

**PUBLIC NOTICE NO. 12/2025**

Subject: Pendency of drawback claims / IGST refund due to EGM related issues -reg.

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Attention of the Exporters, CBs, Shipping Lines/Agents and other stakeholders is invited to the ICES Advisory No. 15/2018 concerning revalidation of EGM and rectification of EGM Errors. Broadly, such issues may be divided into the following categories as under: -

- I) **EGM not filed (error code SB002)** – The shipping bills are not in any of the EGMs filed. This could be due to either the Shipping Lines/Agents have missed out the Shipping Bill in the EGM or due to some technical reasons the EGM (Line no.) against the S/Bill was rejected at the time of the EGM filing by ICES. This also result in Error Code – SB002 (EGM not filed) for IGST Refunds. In such cases, exporters may approach the Shipping Lines/Agents to file the EGM immediately. If EGM is already filed by the Shipping Lines/Agents correctly, Exports/Drawback/IGST section may be approached for revalidation of EGM. A list of shipping bills filed during 01.01.2024 to 31.08.2025 but pending on this account is enclosed as Annexure-I. Concerned Shipping Lines/Agents are also expected to take immediate appropriate action in respect of such shipping bills.
- II) **Gateway EGM not available (error code SB006)** -If the Gateway EGM is not filed electronically or is stuck in some error, response code SB006 shall appear. The Gateway EGM details can be checked by the exporters on ICEGATE website. In case of pending Gateway EGMs,

Shipping Lines/Agents may be approached at gateway ports to file supplementary EGMs expeditiously. A list of shipping bills filed during 01.01.2024 to 31.08.2025 but pending on this account is enclosed as Annexure-II. Concerned Shipping Liners/Agents are also expected to take immediate appropriate action in respect of such shipping bills. In such cases, exporters may approach the Shipping Lines/Agents to file the EGM immediately. If EGM is already filed by the Shipping Lines/Agents correctly, Exports section may be approached for revalidation of EGM, wherever required.

**III) Invalid Invoice Number (error code SB005)** - If the mismatch of invoice number as declared in the Invoice Table in the SB and that declared in the GSTR 1, response code SB 005 shall appear. This can happen due to the following:

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

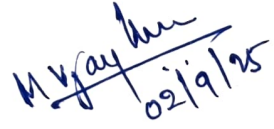
If SB005 is due to a data entry mistake in GSTR 1, it can be amended in Form 9A. But any mistake in the SB cannot be amended once EGM is filed. Also, if the exporter has indeed used a separate invoice in the SB, he cannot include that in his GSTR 1 in lieu of his GST Invoice. Thus SB005 error, largely, cannot be corrected by any amendment either in GSTR 1 or in the Shipping Bill.

In such cases Exporters may approach with the (DBK& IGST) Section with Assessed Shipping Bill copy, Customs Invoice, GST/Tax Invoice, GSTR 1 & GSTR 3B of the particular Month and Statement showing the transaction of the Invoice amount. A list of shipping bills filed during 01.01.2024 to 31.08.2025 but pending on this account is enclosed as Annexure-III

**IV) EGM Error** - Even after filing of the EGM, S/Bills can have EGM errors. A list of shipping bills filed during 01.01.2024 to 31.08.2025 but

pending on this account is enclosed as Annexure-IV. Exporters/Shipping Liners/Agents may take immediate appropriate action in respect of such shipping bills. If EGM is already filed/amended by the Shipping Liners/Agents correctly, Exports section may be approached for revalidation of EGM, wherever required.

- V) Status of shipping bills may be checked at <https://enquiry.icegate.gov.in/enquiryatices/sbTrack>. Exporters are advised to identify their pending shipping bills in the Annexures enclosed with this Public Notice and take appropriate action as suggested. Nonfiling of EGM or filing of incorrect/incomplete EGM clearly not only amounts to non-compliance by the custodian / person in charge of the conveyance carrying export goods but also unnecessarily delays the process of Drawback/IGST refund. Therefore, Shipping Liners/Agents and other concerned stakeholders are also advised to take appropriate action on their own in respect of the pending shipping bills in the Annexures enclosed with this Public Notice.
- VI) In case of any difficulties, Exporters/Shipping Liners/Agents may contact on the mail ID – [exports-cusvzg@gov.in](mailto:exports-cusvzg@gov.in).

  
(M. VIJAYA KRISHNA)  
Assistant Commissioner (DBK&IGST)

To

1. The Custom Brokers Association, Visakhapatnam
2. AC/DC, EDI – With a request to upload in VCH website.
3. The Notice Board.
4. Office Copy.