

## Glossary

AC	Assistant Commissioner
ACES	Automation of Central Excise and Service Tax
AICTE	All India Council for Technical Education
BE	Budget Estimates
Board	Central Board of Excise and Customs
CA	Chartered Accountant
CAAP	Computer Assisted Audit Programme
CAAT	Computer Assisted Audit Techniques
CAG	Comptroller and Auditor General of India
CBDT	Central Board of Direct Taxes
CBEC	Central Board of Excise and Customs
CC	Chief Commissioner
CCR	CENVAT Credit Rules
CDR	Commissionerate Division and Range
CE/CX	Central Excise
CEAM	Central Excise Audit Manual
CENVAT	Central Value Added Tax
CESTAT	Customs, Excise and Service Tax Appellate Tribunal
CSO	Central Statistical Office
CTC	Commercial Training or Coaching
CVD	Countervailing Duty
DC	Deputy Commissioner
DG	Director General
DGCEI	Directorate General of Central Excise Intelligence

DGST	Director General of Service Tax
DG GST	Director General of Goods and Services Tax
DoR	Department of Revenue
DRI	Directorate of Revenue Intelligence
EA 2000	Excise Audit 2000
EC	Education Cess
EOU	Export Oriented Unit
FII	Foreign Institutional Investor
FY	Financial Year
GDP	Gross Domestic Product
GST	Goods and Services Tax
IAP	Internal Audit Party
IIM	Indian Institute of Management
IIT	Indian Institute of Technology
ISD	Input Service Distributor
IT	Information Technology
JC	Joint Commissioner
LTU	Large Taxpayer Unit
MCA	Ministry of Corporate Affairs
MCM	Monitoring Committee Meeting
MIS	Management Information System
MNC	Multi National Companies
MOF	Ministry of Finance
MOU	Memorandum of Understanding
MTR	Monthly Technical Report

OIA	Order in Appeal
OIO	Order in Original
PD	Principal Director
PLA	Personal Ledger Account
R&C	Review and Correction
RBI	Reserve Bank of India
RE	Revised Estimates
ROC	Registrar of Companies
SAD	Special Additional Duty
SCN	Show Cause Notice
SHEC	Secondary and Higher Education Cess
ST	Service Tax
STAM	Service Tax Audit Manual
TDS	Tax Deducted at Source
UGC	University Grants Commission
VAS	Value Added Services
VCES	Voluntary Compliance Encouragement Scheme