

Glossary of terms and abbreviations

Abbreviated form	Expanded form
Board	Central Board of Excise and Customs
CAS	Cost Accounting Standard
CESTAT	Customs, Excise & Service Tax Appellate Tribunal
CETH	Central Excise Tariff Heading
commissionerate	Commissionerate of central excise
ELT	Excise Law Times
EOU	Export Oriented Unit
Ltd.	Limited
MRP	Maximum Retail Price
NCCD	National calamity contingent duty
NT	Non Tariff
PAO	Pay and Accounts Office
PLA	Personal ledger account
Pvt.	Private
RSP	Retail Sale Price
SSI	Small scale industries
the Ministry	The Ministry of Finance