

**Glossary of terms and abbreviations**

<b>Abbreviated form</b>	<b>Expanded form</b>
<b>Board</b>	<b>Central Board of Excise and Customs</b>
<b>commissionerate</b>	<b>Commissionerate of central excise</b>
<b>CESTAT</b>	<b>Customs, Excise &amp; Service Tax Appellate Tribunal</b>
<b>ELT</b>	<b>Excise Law Times</b>
<b>EOU</b>	<b>Export Oriented Unit</b>
<b>GTA</b>	<b>Goods transport agency</b>
<b>NT</b>	<b>Non Tariff</b>
<b>PLA</b>	<b>Personal ledger account</b>
<b>the Ministry</b>	<b>The Ministry of Finance</b>
<b>Ltd.</b>	<b>Limited</b>
<b>Pvt.</b>	<b>Private</b>