

**Glossary of terms and abbreviations**

<b>Abbreviated form</b>	<b>Expanded form</b>
Board	Central Board of Excise and Customs
CAS	Cost Accounting Standard
CESTAT	Customs, Excise & Service Tax Appellate Tribunal
commissionerate	Commissionerate of central excise
ELT	Excise Law Times
EOU	Export Oriented Unit
GTA	Goods Transport Agency
HSD	High Speed Diesel
Ltd.	Limited
MRP	Maximum Retail Price
MS	Motor Spirit
NT	Non Tariff
PLA	Personal ledger account
Pvt.	Private
SCN	Show cause notice
SKO	Superior Kerosene Oil
the Ministry	The Ministry of Finance