

Glossary of terms and abbreviations

Expanded form	Abbreviated form
Advance release order	ARO
Basic customs duty	BCD
Bill of entry	BE
Customs tariff heading	CTH
Central Board of Excise and Customs	CBEC
Central Excise Tariff Act	CEAT
Central Excise tariff heading	CETH
Central Sales Tax	CST
Cost Insurance Freight	CIF
Commissionerate of customs	Commissionerate
Countervailing duty	CVD
Crude palm oil	CPO
Crude degummed soyabean oil	CDSO
Director General of Foreign Trade	DGFT
Duty Entitlement Pass Book	DEPB
Domestic tariff area	DTA
Duty Free Credit Entitlement Certificate	DFCEC
Duty Free Replenishment Certificate	DFRC
Export obligation	EO
Export Oriented Unit	EOU
Export Performance	EP
Export Promotion Capital Goods	EPCG
Export Processing Zone	EPZ
Free on Board	FOB
Foreign Trade Policy	FTP
Hand Book of Procedures	HBP
High speed diesel	HSD
Harmonised system of nomenclature	HSN
High sea sale	HSS
Inland Container Depot	ICD
Joint Director General of Foreign Trade	JDGFT
Letter of permission	LOP
Marine gas oil	MGO
Regional licensing authority	RLA
Rupees	₹
Show cause notice	SCN
Terminal excise duty	TED
The Ministry of Finance	the Ministry
Vishesh Krishi upaj yojana	VKUY