

Glossary of terms and abbreviations

Abbreviated form	Expanded form
ACC	Associated Cement Companies
CCE	Commissioner of central excise
CE	Central excise
CERA	Central excise receipt audit
CESTAT	Customs, Excise and Service Tax Appellate Tribunal
Co.	Company
CVD	Countervailing duty
DEPB	Duty entitlement pass book
DFEC	Duty free entitlement credit
DTA	Domestic tariff area
EC	Education cess
ELT	Excise law times
GTA	Goods transport agency
HDPE	High-density polyethylene
HINDALCO	Hindustan Aluminium Company
ICB	International Competitive Bidding
IOCL	Indian Oil Corporation Limited
ISD	Input Service Distributor
Ltd.	Limited
LTU	Large taxpayer unit
Modvat/Cenvat	Modified value added tax/Central value added tax
NALCO	National Aluminium Company
NCCD	National calamity contingent duty
PLA	Personal ledger account
R & D	Research and Development
SAD	Special additional duty
SAIL	Steel Authority of India Limited
SBI	State Bank of India
SEZ	Special economic zone
SHE	Secondary and higher education
ST	Service tax
STR	Service tax reporter
TMT	Thermo mechanically treated

Abbreviated form	Expanded form
VAT	Value added tax
VRLA	Valve regulated lead acid
Vs.	Versus