

Glossary

ACES	Automation of Central Excise and Service Tax
ARN	Application Reference Number
BARM	Bank Authorisation Reference Model
BCMS	Business Community Management System
BCP	Business Continuity Plan
BI	Business Intelligence
CAB	Change Approval Board
CAG	Comptroller and Auditor General of India
CBDT	Central Board of Direct Taxes
CBEC	Central Board of Excise and Customs
CBIC	Central Board of Indirect Taxes and Customs
CCA	Chief Controller of Accounts
Cenvat	Central Value Added Tax
CEO	Chief Executive Officer
CGST	Central Goods and Services Tax
CII	Confederation of Indian Industry
CIN	Challan Identification Number
CLS	Compensation Levy Scheme
CPIN	Common Portal Identification Number
CR	Change Request
CVD	Countervailing Duty
DC	Data Centre
DEA	Department of Economic Affairs
DG	Director General
DoR	Department of Revenue
DRD	Disaster Recovery Drills
DRM	Disaster Recovery Mechanism
DRP	Disaster Recovery Plan
EC	Education Cess

ECL	Electronic Cash Ledger
ECM	Empowered Committee of State Finance Ministers
ECOM	Electronic Commerce Operator
EOD	End of Day
EVP	Executive Vice President
E-way	Electronic way
Gol	Government of India
GST	Goods and Service Tax
GSTIN	Goods and Services Tax Identification Number
GSTN	Goods and Service Tax Network
GSTR	Goods and Services Tax Return
GSTSF Rule	Goods and Services Tax Settlement of Fund Rule
GTA	Goods Transport Agency
HUF	Hindu Undivided family
ICEGATE	Indian Customs Electronic Commerce/Electronic Data interchange
IGST	Integrated Goods and Services Tax
ISD	Input Service Distributor
IT	Information Technology
ITC	Input Tax Credit
KKC	Krishi Kalyan Cess
LLP	Limited Liability Partnership
Ltd.	Limited
MCA	Ministry of Corporate Affairs
MIS	Management Information System
MoF	Ministry of Finance
MSP	Managed Service Provider
NACIN	National Academy of Customs, Indirect Taxes and Narcotics
NCT	National Capital Territory
NDC	Near Line Data Centre
NIC	National Informatics Centre

Non-Recon	Non-reconciled
NRTP	Non-Resident Taxable Person
O & M	Operation and Maintenance
OIDAR	Online Information Database Access and Retrieval Services
ONPs	Other Notified Persons
PAN	Permanent Account Number
PCCA	Principal Chief Controller of Accounts
PII	Personally Identification Number
PLA	Personal Ledger Account
POS	Place of supply
PRO	Public Relation Officer
Pvt.	Private
RBI	Reserve Bank of India
Recon	Reconciled
RFP	Request for proposal
RPO	Recovery Point Objective
RS	Revenue Secretary
RTO	Recovery Time Objective
SAD	Special Additional Duty
SBC	Swachh Bharat Cess
SCN	Show Cause Notice
SEZ	Special Economic Zone
SGST	State Goods and Services Tax
SHEC	Secondary and Higher Education Cess
SLA	Service Level Agreement
SRS	Software Requirement Specifications
ST	Service Tax
STL	Settlement Ledgers
STQC	Standardisation Testing and Quality Certification
SVP	Senior Vice President

TCS	Tax Collected at Source
TDS	Tax Deducted at Source
TIN	Tax Identification Number
TRN	Temporary Reference Number
UAT	User Acceptance Testing
UIN	Unique Identification Number
UT	Union Territory
UTGST	Union Territory Goods and Services Tax
VAT	Value Added Tax