

Glossary of terms and abbreviations

Abbreviation	Expanded form
AA	Advance Authorization
ACC	Air Cargo Complex
ADD	Anti Dumping Duty
ADGFT	Additional Director General of Foreign Trade
AEO	Authorised Economic Operator
ANF	Aayat Niryat Form
AO	Assessing Officer
APRs	Annual Performance Reports
BCD	Basic Customs Duty
BE	Bill of Entry
BE	Budget Estimates
BRC	Bank Realisation Certificate
CBDT	Central Board of Direct Taxes
CBIC	Central Board of Indirect Taxes and Customs
CEIB	Central Economic Intelligence Bureau
Commissionerate	Commissionerate of Customs
CRA	Customs Receipt Audit
CRC	Cost Recovery Charge
CTH	Customs Tariff Heading
CVD	Countervailing Duty
DC	Development Commissioner
DC	Deputy Commissioner of Customs
DEEC	Duty Exemption Entitlement Certificate
DEL	Denied Entity List
DFCE	Duty Free Credit Entitlement
DGFT	Directorate General of Foreign Trade
DGOV	Directorate General of Valuation
DIGIT	DRI Intelligence Gathering and Investigation Tools
DL	Deficiency Letter
DoC	Department of Commerce
DoR	Department of Revenue
DRI	Directorate of Revenue Intelligence
DTA	Domestic Tariff Area
e-BRC	Electronic Bank Realisation Certificate
ECA	Enforcement Cum Adjudication
EDI	Electronic Data Interchange
EO	Examination Officer
EO	Export Obligation
EODC	Export Obligation Discharge Certificate
EOU	Export Oriented Unit

Abbreviation	Expanded form
EPCG	Export Promotion Capital Goods
EXIM	Export and Import
FEMA	Foreign Exchange Management Act
FOB	Free on Board
FTP	Foreign Trade Policy
FTDR	Foreign Trade Development and Regulation
FY	Financial Year
GDP	Gross Domestic Product
GST	Goods and Services Tax
GTR	Gross Tax Revenue
HBP	Hand Book of Procedures
ICD	Inland Container Depot
ICEGATE	Indian Customs Electronic Commerce Gateway
ICES	Indian Customs Electronic Data Interchange System
IEC	Importer Exporter Code
IGST	Integrated Goods and Service Tax
JDGFT	Joint Director General of Foreign Trade
KASEZ	Kandla Special Economic Zone
LEO	Let Export Order
LOP	Letter of Permission
MEIS	Merchandise Exports from India Scheme
MIDC	Maharashtra Industrial Development Corporation
MIP	Minimum Import Price
MOCI	Ministry of Commerce and Industry
MOU	Memorandum of Understanding
MPR	Monthly Performance Report
MTR	Monthly Technical Report
NIC	National Informatics Centre
NSEZ	Noida Special Economic Zone
OIO	Order in Original
OM	Office Memorandum
OSPCA	On Site Post Clearance Audit
PH	Personal Hearing
PIC	Policy Interpretation Committee
PMT	Per Metric Tonne
PNC	Pre Notice Consultation
PO	Preventive Officer
Pr.CCA	Principal Chief Controller of Accounts
PTFE	Poly Tetra Fluoro Ethylene
₹	Rupee
RA	Regional Authority
RC	Recovery Cell

Abbreviation	Expanded form
RE	Revised Estimates
RF	Redemption Fine
RMS	Risk Management System
RUD	Relied Upon Documents
SAD	Special Additional Duty of Customs
SB	Shipping Bill
SEEPZ	Santacruz Electronic Export Processing Zone
SEIS	Service Exports from India Scheme
SEZ	Special Economic Zone
SFIS	Served from India Scheme
SIIB	Special Intelligence Investigation Branch
SOP	Standard Operating Procedure
SSCA	Subject Specific Compliance Audit
STP	Software Technology Park
VSEZ	Visakhapattanam Special Economic Zone
YOY	Year on Year