

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
ATN	Action Taken Note
AV	Assessable Value
BCD	Basic Customs Duty
BE	Bill of Entry
BE	Budget Estimates
BG	Bank Guarantee
BRC	Bank Realization Certificate
CBDT	Central Board of Direct Taxes
CBIC	Central Board of Indirect Taxes and Customs
CCSP	Customs Cargo Service Provider
CE	Central Excise
CESTAT	Customs Central Excise Service Tax Appellate Tribunal
CEIB	Central Economic Intelligence Bureau
CFS	Container Freight Station
CIF	Cost Insurance Freight
CGST	Central Goods and Service Taxes
Commissionerate	Commissionerate of Customs
CRA	Customs Receipt Audit
CRC	Cost Recovery Charge
CSEZ	Cochin Special Economic Zone
CTH	Customs Tariff Heading
CVD	Countervailing Duty
CWC	Central Warehousing Corporation
DC	Development Commissioner
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
DoC	Department of Commerce
DoR	Department of Revenue

Abbreviation	Expanded form
DRI	Directorate of Revenue Intelligence
DTA	Domestic Tariff Area
e-BRC	Electronic Bank Realisation Certificate
EDI	Electronic Data Interchange
EO	Export Obligation
EODC	Export Obligation Discharge Certificate
EOU	Export Oriented Unit
EPCG	Export Promotion Capital Goods
EXIM	Export and Import
FEMA	Foreign Exchange Management Act
FOB	Free on Board
FTP	Foreign Trade Policy
FTDR Act	Foreign Trade (Development and Regulation) Act
FY	Financial Year
GDP	Gross Domestic Product
GST	Goods and Services Tax
GTR	Gross Tax Revenue
HBP	Hand Book of Procedures
HSN	Harmonized System of Nomenclature
ICD	Inland Container Depot
ICEGATE	Indian Customs Electronic Commerce Gateway
ICES	Indian Customs Electronic Data Interchange System
ICRA	Import Customs Receipt Audit
IEC	Importer Exporter Code
IGST	Integrated Goods and Service Tax
ITC HS	International Trade Clarification Harmonized System
JDGFT	Joint Director General of Foreign Trade
LOP	Letter of Permission
LRM	Local Risk Management
MEIS	Merchandise Exports from India Scheme
MIDC	Maharashtra Industrial Development Corporation
MoCI	Ministry of Commerce and Industry
MoF	Ministry of Finance
MOU	Memorandum of Understanding
MPR	Monthly Performance Report
MTR	Monthly Technical Report
NFE	Net Foreign Exchange
NIC	National Informatics Centre
NSEZ	Noida Special Economic Zone
OIO	Order in Original
OM	Office Memorandum

Abbreviation	Expanded form
PH	Personal Hearing
PNC	Pre Notice Consultation
Pr.CCA	Principal Chief Controller of Accounts
Prev.	Preventive
₹	Rupee
RA	Regional Authority
RE	Revised Estimates
RMS	Risk Management System
SAD	Special Additional Duty of Customs
SB	Shipping Bill
SCN	Show Cause Notice
SEIS	Service Exports from India Scheme
SEZ	Special Economic Zone
SFIS	Served from India Scheme
STP	Software Technology Park
SWS	Social Welfare Surcharge
YOY	Year on Year
ZDGFT	Zonal Director General of Foreign Trade

