

Glossary of Terms and Abbreviations

Abbreviation	Expanded Form
AA	Advance Authorisation
AAS	Advance Authorisation Scheme
AH	Authorisation Holder
ANF	Aayat Niryat Forms
ARO	Advance Release Order
BCD	Basic Customs Duty
BG	Bank Guarantee
BRC	Bank Realisation Certificate
BWC	Bond Waiver Certificate
CA	Chartered Accountant
CBIC	Central Board of Indirect Taxes
CE	Chartered Engineer
CENVAT	Central Value Added Tax
CIF	Cost, Insurance and Freight
CLA	Chief Licencing Authority
CTH	Customs Tariff Heading
DEEC	Duty Entitlement Exemption Certificate
DEL	Denied Entry List
DGFT	Directorate General of Foreign Trade
DIPP	Department for Industrial Policy and Promotion
DL	Deficiency Letter
DoC	Department of Commerce
DoR	Department of Revenue
DRI	Directorate of Revenue Intelligence
e-BRC	Electronic Bank Realization Certificate
ECA	Enforcement-cum-Adjudication
EDI	Electronic data Interchange
EEPC	Engineering Export Promotion Council
EO	Export Obligation
EODC	Export Obligation Discharge Certificate
EOP	Export Obligation Period
EOU	Export Oriented Unit
EP	Export Promotion
EPC	Export Promotion Council
EXIM	Exports-Imports
FEMA	Foreign Exchange Management Act
FIEO	Federation of Indian Exports Organisation
FOB	Free on Board
FOR	Freight On Road
FTDR	Foreign Trade Development and Regulation
FTP	Foreign Trade Policy
GST	Goods and Services Tax

Abbreviation	Expanded Form
HBP	Hand Book of Procedure
IEC	Importer Exporter Code
IGST	Integrated Goods and Services Tax
LUT	Letter of Undertaking
ME	Merchant Exporter
MES/M	Message Exchange System/Module
MFP	Minor Forest Produce
MIS	Management Information System
MOCI	Ministry of Commerce and Industry
MoF	Ministry of Finance
MPR	Monthly Progress Register
MVA	Minimum Value Addition
NC	Norms Committee
PH	Personal Hearing
PIP	Person-in-Position
PN	Public Notice
PRC	Policy Relaxation Committee
PSU	Public Sector Undertaking
RA	Regional Authority
RCMC	Registration-cum-Membership Certificate
RMS	Risk Management System
SAR	Sample Analysis Report
SB	Shipping Bill
SCN	Show Cause Notice
SCOMET	Special Chemicals, Organism, Materials and Technologies
SEZ	Special Economic Zone
SRS	Self-Ratification Scheme
SRTEPC	Synthetic & Rayon Textiles Export Promotion Council
SS	Sanctioned Strength
SSI	Small Scale Industries
VA	Value Addition