

## Glossary

ACES	Automation of Central Excise and Service Tax
ADVAIT	Advanced Analytics in Indirect Taxation
AIO	All-in-one Systems
ATT	Adjusted Total Turnover
BIFA	Business Intelligence and Fraud Analytics
BIFR	Board for Industrial and Financial Reconstruction
BRC	Bank Realisation Certificate
BTP	Bio-Technology Park
CA	Chartered Accountant
CAROTAR	Customs ( Administration of Rules of Origin under Trade Agreements) Rules
CBDT	Central Board of Direct Taxes
CBEC	Central Board of Excise and Customs
CBIC	Central Board of Indirect Taxes and Customs
CENVAT	Central Value Added Tax
CESTAT	Customs Excise and Service Tax Appellate Tribunal
CGST	Central Goods and Services Tax
CHA	Customs House Agents
CSO	Central Statistics Office
CVD	Countervailing duty
DDM	Directorate of Data Management
DDO	Drawing and Disbursing Officer
DGARM	Directorate General of Analytics and Risk Management

DGCEI	Directorate General of Central Excise Intelligence
DGFT	Director General of Foreign Trade
DGGI	Directorate General of Goods and Services Tax Intelligence
DGPM-TAR	Directorate General of Performance Management -Tax Arrears Recovery
DoR	Department of Revenue
DRI	Directorate of Revenue Intelligence
ECL	Electronic Credit Ledger
EGM	Export General Manifest
EHTP	Electronics Hardware Technology Park
EOU	Export Oriented Unit
EXPWOP	Export without payment of tax
FIRC	Foreign Inward Remittance Certificate
FTA	Free Trade Agreements
GST	Goods and Services Tax
GSTAM	Goods and Services Tax Audit Manual
GSTIN	Goods and Services Tax Identification Number
GSTN	Goods and Services Tax Network
GSTR	Goods and Services Tax Return
HSN	Harmonised system of nomenclature
ICAI	Institute of Chartered Accountants of India
IFF	Invoice Furnishing Facility
IGST	Integrated Goods and Services Tax
IIP	Index of Industrial Production

INVITC	Inverted Duty Structure
ISD	Input Service Distributor
ITC	Input Tax Credit
ITR	Income Tax Return
LDPE	Low Density Polyethylene
MEIS	Merchandise Exports from India Scheme
MIS	Management Information System
MoF	Ministry of Finance
MOU	Memorandum of Understanding
MPRs	Monthly Performance Reports
NACEN	National Academy of Customs, Excise & Narcotics
NACIN	National Academy of Customs, Indirect Taxes & Narcotics
NCLT	National Company Law Tribunal
OIA	Order-in-Appeal
OIOs	Orders-in-Original
PAN	Permanent Account Number
PAO	Pay and Accounts Officer
PFMS	Public Financial Management System
PIB	Press Information Bureau
PLA	Personal Ledger Account
QRMP	Quarterly return with monthly payment
RBI	Reserve Bank of India
RCM	Reverse Charge Mechanism
REAP	Returns Enhancement and Advance Project

RMS	Risk Management System
SAC	Service Accounting Codes
SAD	Special Additional Duty
SCN	Show Cause Notice
SEZWOP	Special Economic Zone without payment of tax
SGST	State Goods and Services Tax
SOP	Standard Operating Procedure
SSCA	Subject Specific Compliance Audit
STP	Software Technology Park
TDS	Tax Deducted at Source
UDIN	Unique Document Identification Number
UT	Union Territory
UTGST	Union Territory Goods and Services Tax
VAT	Value Added Tax
XOS	Export Outstanding Statement