

GLOSSARY OF ABBREVIATIONS

ACsST	Assistant Commissioners of State Tax
ATN	Action Taken Note
B2B	Business to Business
BIFA	Business Intelligence and Fraud Analytics
CAG	Comptroller and Auditor General of India
CBIC	Central Board of Indirect Taxes and Customs
CGST	Central Goods and Services Tax
CST	Central Sales Tax
DGARM	Directorate General of Analytics and Risk Management
ETTSA	Excise and Taxation Technical Services Agency
e-Waybill	Electronic Waybill
GST	Goods and Services Tax
GSTIN	Goods and Services Tax Identification Number
GSTN	Goods and Services Tax Network
ICEGATE	Indian Customs Electronic Data Interchange Gateway
IDF	Infrastructure Development Fee
IFMS	Integrated Financial Management System
IGST	Integrated Goods and Services Tax
IMFL	Indian Made Foreign Liquor
ISD	Input Service Distributor
KPA	Key Problem Area
MIS	Management Information System
NIC	National Informatics Centre
PAC	Public Accounts Committee
PAN	Permanent Account Number
PGEIU	Punjab GST Enforcement and Investigation Unit Portal
PGST	Punjab Goods and Services Tax
PML	Punjab Medium Liquor
PUCC	Pollution Under Control Certificate
SCN	Show Cause Notice
SGST	State Goods and Services Tax
SIC	Social Infrastructure Cess
SIDF	Special Infrastructure Development Fee
SIPU	State Intelligence Preventive Unit
SOP	Standard Operating Procedures
SSCA	Subject Specific Compliance Audit
TCS	Tax Collected at Source
TDS	Tax Deducted at Source
Tinxsys	Tax Information Exchange System
TIU	Tax Intelligence Unit
UTGST	Union Territory Goods and Services Tax
VAT	Value Added Tax