



Glossary of Abbreviations

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| 1 | AC | Assistant Commissioner |
| 2 | ANPR | Automatic Number Plate Recognition |
| 3 | ASMT-10 | Scrutiny notice intimating discrepancies in GST return along with tax, interest and penalty |
| 4 | B2B supply | Business to business supply |
| 5 | CBIC | Central Board of Indirect Taxes and Customs |
| 6 | DC | Deputy Commissioner |
| 7 | EWB | Electronic Way Bill |
| 8 | FAQs | Frequently Asked Questions |
| 9 | GST | Goods and Services Tax |
| 10 | GST REG-12 | Temporary Registration Number |
| 11 | GSTIN | Goods and Services Tax Identification Number |
| 12 | GSTN | Goods and Services Tax Network |
| 13 | GSTR-2A | Details of outward supplies furnished by the supplier shall be auto-populated to the concerned registered persons (recipients) |
| 14 | GSTR-1 | Monthly details of outward supplies of goods or services by the normal taxpayer |
| 15 | GSTR-3B | A self-declared summary GST return to be filed every month by the taxpayers |
| 16 | GSTR-4/GST-CMP-08 | Return of taxpayer who opted for composition scheme (from 2019-20 onwards GST-CMP-08 was introduced instead of GSTR-4) |
| 17 | HSN Code | Harmonized System of Nomenclature code |
| 18 | IGST | Integrated Goods and Services Tax |
| 19 | ITC | Input Tax Credit |
| 20 | JC | Joint Commissioner |
| 21 | KPAs | Key Problem Areas |
| 22 | MIS Reports | Management Information System Reports |
| 23 | NIC | National Informatics Centre |
| 24 | NIL return | Filing of returns without taxable outward supply |
| 25 | PA | Performance Audit |
| 26 | PAN | Permanent Account Number |
| 27 | RFID | Radio Frequency Identification Device |
| 28 | SGST Act | State Goods and Services Tax Act, 2017 |
| 29 | SGST Rules | State Goods and Services Tax Rules, 2017 |

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| 30 | SGSTD | State Goods and Services Tax Department |
| 31 | STO | State Tax Officer |
| 32 | TPS Circle | Taxpayer Services Circle |
| 33 | VAHAN | VAHAN is the flagship e-Governance application under National Transport Project |