

GLOSSARY

Glossary of Abbreviations	
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Abbreviation	Description
ASMT	Assessment
CBIC	Central Board of Indirect Taxes and Customs
CT	Commercial Tax
CTP	Casual Taxable Person
DRC	Demand and Recovery Case
EWB	Electronic Way Bill
GST	Goods and Services Tax
GSTIN	Goods and Service Tax Identification Number
GSTN	Goods and Services Tax Network
GSTR	Goods and Service Tax Return
ICEGATE	Indian Customs Electronic Commerce/ Electronic Data Interchange Gateway
IGST	Integrated Goods and Services Tax
ISD	Input Service Distributor
ITC	Input Tax Credit
KPA	Key Problem Area
MIS	Management Information System
NA	Not Available
NIC	National Informatics Centre
NRTP	Non-resident Taxable Person
OGST	Odisha Goods and Services Tax
PAN	Permanent Account Number
RFID	Radio Frequency Identification Device
SCN	Show Cause Notice
SGST	State Goods and Services Tax
SOP	Standard Operation Procedure
SSCA	Subject Specific Compliance Audit
TCS	Tax Collected at Source
TDS	Tax Deducted at Source
UTGST	Union Territory GST