Glossary of terms and abbreviations

Expanded form	Abbreviated form
Advance Licensing Committee	ALC
Appraising Officer	AO
Assistant Commissioner of Customs	ACC
Capital Goods	CG
Central Board of Excise and Customs	CBEC
Central Excise Tariff Heading	CET
Container Freight Station	CFS
Cost Insurance Freight	cif
Countervailing Duty	CVD
Customs Tariff Heading	CTH
Customs, Excise & Gold (Control) Appellate Tribunal	CEGAT
Director General of Foreign Trade	DGFT
Duty Exemption Entitlement Certificate	DEEC
Duty Exemption Pass Book	DEPB
Duty Free Credit Entitlement Certificate	DFCEC
Duty Free Replenishment Certificate	DFRC
Export Obligation	EO
Export Oriented Unit	EOU
Export Performance	EP
Export Promotion Capital Goods	EPCG
Export Promotion Zone	EPZ
Foreign Trade (Development & Regulation) Act, 1992	FT(D&R) Act, 1992
Free on Board	fob
Hand Book of Procedures	HBP
Harmonized System of Nomenclature	HSN
Inland Container Depot	ICD
Joint Director General of Foreign Trade	JDGFT
Letter of Approval	LOA
Letter of Permission	LOP
Metric Tonne	MT
National Calamity Contingent Duty	NCCD
Net Foreign Exchange Earning as a Percentage of Export	NFEP
Non Tariff	NT
Preventive Officer	PO
Quantity Based Advance Licence	QBAL
Regional Licensing Authority	RLA
Retail Sales Price	RSP
SAARC Preferential Trading Arrangement	SAPTA
Show Cause Notice	SCN
Software Technology Park	STP