

Glossary of terms and abbreviations

| Abbreviation | Expanded form |
|---------------------|--|
| AA | Advance Authorization |
| ACC | Air Cargo Complex |
| ADD | Anti Dumping Duty |
| ADGFT | Additional Director General of Foreign Trade |
| AEO | Authorised Economic Operator |
| ANF | Aayat Niryat Form |
| AO | Assessing Officer |
| APRs | Annual Performance Reports |
| BCD | Basic Customs Duty |
| BE | Bill of Entry |
| BE | Budget Estimates |
| BRC | Bank Realisation Certificate |
| CBDT | Central Board of Direct Taxes |
| CBIC | Central Board of Indirect Taxes and Customs |
| CEIB | Central Economic Intelligence Bureau |
| Commissionerate | Commissionerate of Customs |
| CRA | Customs Receipt Audit |
| CRC | Cost Recovery Charge |
| CTH | Customs Tariff Heading |
| CVD | Countervailing Duty |
| DC | Development Commissioner |
| DC | Deputy Commissioner of Customs |
| DEEC | Duty Exemption Entitlement Certificate |
| DEL | Denied Entity List |
| DFCE | Duty Free Credit Entitlement |
| DGFT | Directorate General of Foreign Trade |
| DGOV | Directorate General of Valuation |
| DIGIT | DRI Intelligence Gathering and Investigation Tools |
| DL | Deficiency Letter |
| DoC | Department of Commerce |
| DoR | Department of Revenue |
| DRI | Directorate of Revenue Intelligence |
| DTA | Domestic Tariff Area |
| e-BRC | Electronic Bank Realisation Certificate |
| ECA | Enforcement Cum Adjudication |
| EDI | Electronic Data Interchange |
| EO | Examination Officer |
| EO | Export Obligation |
| EODC | Export Obligation Discharge Certificate |
| EOU | Export Oriented Unit |

| Abbreviation | Expanded form |
|--------------|---|
| EPCG | Export Promotion Capital Goods |
| EXIM | Export and Import |
| FEMA | Foreign Exchange Management Act |
| FOB | Free on Board |
| FTP | Foreign Trade Policy |
| FTDR | Foreign Trade Development and Regulation |
| FY | Financial Year |
| GDP | Gross Domestic Product |
| GST | Goods and Services Tax |
| GTR | Gross Tax Revenue |
| HBP | Hand Book of Procedures |
| ICD | Inland Container Depot |
| ICEGATE | Indian Customs Electronic Commerce Gateway |
| ICES | Indian Customs Electronic Data Interchange System |
| IEC | Importer Exporter Code |
| IGST | Integrated Goods and Service Tax |
| JDGFT | Joint Director General of Foreign Trade |
| KASEZ | Kandla Special Economic Zone |
| LEO | Let Export Order |
| LOP | Letter of Permission |
| MEIS | Merchandise Exports from India Scheme |
| MIDC | Maharashtra Industrial Development Corporation |
| MIP | Minimum Import Price |
| MOCI | Ministry of Commerce and Industry |
| MOU | Memorandum of Understanding |
| MPR | Monthly Performance Report |
| MTR | Monthly Technical Report |
| NIC | National Informatics Centre |
| NSEZ | Noida Special Economic Zone |
| OIO | Order in Original |
| OM | Office Memorandum |
| OSPCA | On Site Post Clearance Audit |
| PH | Personal Hearing |
| PIC | Policy Interpretation Committee |
| PMT | Per Metric Tonne |
| PNC | Pre Notice Consultation |
| PO | Preventive Officer |
| Pr.CCA | Principal Chief Controller of Accounts |
| PTFE | Poly Tetra Fluoro Ethylene |
| ₹ | Rupee |
| RA | Regional Authority |
| RC | Recovery Cell |

| Abbreviation | Expanded form |
|--------------|---|
| RE | Revised Estimates |
| RF | Redemption Fine |
| RMS | Risk Management System |
| RUD | Relied Upon Documents |
| SAD | Special Additional Duty of Customs |
| SB | Shipping Bill |
| SEEPZ | Santacruz Electronic Export Processing Zone |
| SEIS | Service Exports from India Scheme |
| SEZ | Special Economic Zone |
| SFIS | Served from India Scheme |
| SIIB | Special Intelligence Investigation Branch |
| SOP | Standard Operating Procedure |
| SSCA | Subject Specific Compliance Audit |
| STP | Software Technology Park |
| VSEZ | Visakhapatnam Special Economic Zone |
| YOY | Year on Year |