

Glossary of terms and abbreviations

Expanded form	Abbreviation
Air Cargo Complex	ACC
Advance release order	ARO
Anti Dumping Duty	ADD
Aayaat Niryaat Form	ANF
Bank Guarantee	BG
Basic customs duty	BCD
Bill of entry	BE
Customs Act 1962	CA
Customs Excise & Service Tax Appellate Tribunal	CESTAT
Chief Controller of Factories	CCF
Central Bureau of Narcotics	CBN
Central Board of Excise and Custom	CBEC
Central Excise tariff heading	CETH
Cargo Segregation Report	CSR
Central Sales Tax	CST
Central Revenue Control Laboratory	CRCL
Clean Energy Cess	CEC
Cost Insurance Freight	c.i.f.
Container Corporation of India Ltd	CONCOR
Commissionerate of custom	Commissionerate
Countervailing duty	CVD
Crude palm oil	CPO
Customs tariff heading	CTH
Department of Revenue	DoR
Department of Commerce	DoC
Director General of Foreign Trade	DGFT
Directorate General of valuation	DGOV
Divisional Opium Officers	DOO
Domestic tariff area	DTA
Duty Entitlement Pass Book	DEPB
Duty Exemption Entitlement Certificate	DEEC
Duty Free Entitlement Credit Certificate	DFECC
Duty Free Replenishment Certificate	DFRC
Electronic Data Interchange	EDI
Export General Manifest	EGM
Export obligation	EO
Export Oriented Unit	EOU
Export Performance	EP
Export Promotion Capital Goods	EPCG
Export Processing Zone	EPZ
Free on Board	FOB

Expanded form	Abbreviation
Focus Product Scheme	FPS
Foreign Trade Policy	FTP
Government Opium and Alkaloid Works	GOAW
Hand Book of Procedures	HBP
High speed diesel	HSD
Harmonised system of nomenclature	HSN
High sea sale	HSS
Indian Trade Classification (Harmonised system)	ITC (HS)
Internal Audit Department	IAD
Inland Container Depot	ICD
Import General Manifest	IGM
Joint Pricing Committee	JPC
Joint Director General of Foreign Trade	JDGFT
Let Export Order	LEO
Letter of Call	LOC
Letter of permission	LOP
Legal Undertaking	LUT
Market Linked Focus Product Scheme	MLFPS
Master Airway Bill	MAWB
Manifest Clearing Department	MCD
Narcotic Central Division	NCD
Narcotics Control Bureau	NCB
Narcotic Drug and Psychotropic Substance Act 1985	NDPS Act
North Eastern Region	NER
Netaji Subhas Dock, Kolkata	NSD
Minimum Qualifying Yield	MQY
Out Turn Report	OTR
Principal Director of Audit	PDA
Rajasthan Small Industries corporation Ltd	RAJSICO
Rajiv Gandhi International Airport, Hyderabad	RG Airport
Regional licensing authority	RLA
Policy Circular	PC
Registration Cum Membership Certificate	RCMC
Rupees	₹
Shipping Bill	SB
Special Economic Zone	SEZ
Special Investigation and Intelligence Branch	SIIB
Service Tax	ST
Value Added Tax	VAT
Vishesh Krishi Gram Udyog Yojana	VKGUY