

Abbreviations

ACES	Automation of Central Excise and Service Tax
ACMA	Automotive Component Manufacturers Association
CAGR	Compound Annual Growth Rate
CAS	Cost Accounting Standard
CBEC	Central Board of Excise and Customs
CENVAT	Central Value Added Tax
CERA	Central Excise Receipt Audit
CR coils	Cold Rolled Coils
CR sheets	Cold Rolled Sheets
DGCEI	Directorate General of Central Excise Intelligence
DGRI	Director General Revenue Intelligence
DO	Demi-official
ELT	Excise Law Times
ER	Excise Return
FY	Financial Year
GDP	Gross Domestic Product
GST	Goods and Services Tax
GTA	Goods Transport Agency
IAR	Internal Audit Report
Ltd.	Limited
LTU	Large Taxpayer Unit
NCCD	National Calamity Contingent Duty
OEM	Original Equipment Manufacturer
PAN	Permanent Account Number
PLA	Personal Ledger Account
Pvt.	Private
R and D	Research and Development
SIAM	Society of Indian Automobile Manufacturers
SC	Supreme Court
SCN	Show Cause Notice
ST	Service Tax
STR	Service Tax Reporter
TRU	Tax Research Unit
US\$	United States Dollar