

Glossary

AC	Assistant Commissioner
ACES	Automation of Central Excise and Service Tax
ATN	Action Taken Note
BE	Budget Estimates
BF	Blast Furnace
Board	Central Board of Excise and Customs
CAAP	Computer Assisted Audit Programme
CAAT	Computer Assisted Audit Techniques
CAG	Comptroller and Auditor General of India
CAS	Cost Accounting Standards
CBDT	Central Board of Direct Taxes
CBEC	Central Board of Excise and Customs
CC	Chief Commissioner
CCE	Commissioner of Central Excise
CCR	CENVAT Credit Rules
CDR	Commissionerate, Division and Range
CE/CX	Central Excise
CEAM	Central Excise Audit Manual
CENVAT	Central Value Added Tax
CERA	Central Excise Receipts Audit
CESTAT	Customs, Excise and Service Tax Appellate Tribunal
CETA	Central Excise Tariff Act

CPWD	Central Public Works Department
CSO	Central Statistical Office
DC	Deputy Commissioner
DG	Director General
DGCEI	Directorate General of Central Excise Intelligence
DNP	Data Not Provided
DoR	Department of Revenue
DPC	Duties, Powers and Conditions of Service
DRI	Directorate of Revenue Intelligence
DRT	Debt Recovery Tribunal
DTA	Domestic Tariff Area
EA 2000	Excise Audit 2000
EC	Education Cess
ELT	Excise Law Times
EOU	Export Oriented Unit
ER	Excise Return
FIU	Financial Intelligence Unit
FY	Financial Year
GDP	Gross Domestic Product
GST	Goods and Service Tax
HM	Half Margin
ISD	Input Service Distributor

IT	Information Technology
JC	Joint Commissioner
LTU	Large Taxpayer Unit
MCM	Monitoring Committee Meeting
MIS	Management Information System
MOF	Ministry of Finance
MTR	Monthly Technical Report
OIA	Order in Appeal
OIO	Order in Original
OM	Office Memorandum
PD	Principal Director
PLA	Personal Ledger Account
R&C	Review and Correction
RE	Revised Estimates
SCN	Show Cause Notice
SHEC	Secondary and Higher Education Cess
SSI	Small Scale Industries
ST	Service Tax
STTG	Service Tax Certificate for Transportation of Goods
TAR	Tax Arrear Report/Recovery