

Glossary of terms and abbreviations

Expanded form	Abbreviation
Accredited Client Programme	ACP
Advance authorization	AA
Authorised Economic Operator	AEO
Advance release order	ARO
Anti Dumping Duty	ADD
Basic Customs duty	BCD
Bill of entry	BE
Central Board of Excise and Customs	CBEC
Central Excise tariff heading	CETH
Central Statistical organization	CSO
Central Sales Tax	CST
Cost Insurance Freight	c.i.f.
Commissionerate of Customs	Commissionerate
Countervailing duty	CVD
Customs tariff heading	CTH
Directorate of Data Management	DDM
Department of Revenue	DoR
Department of Commerce	DoC
Director General of Foreign Trade	DGFT
Development Commissioner	DC
Director General of Anti Dumping	DGAD
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 obligation	EO
Export obligation discharge certificate	EODC
Export Oriented Unit	EOU
Export Promotion Capital Goods	EPCG
Export and Import	EXIM
Financial year	FY
Fiscal Responsibility and Budget Management Act	FRBM
Free on Board	FOB
Foreign Trade Policy	FTP
Gross Domestic product	GDP

Expanded form	Abbreviation
Goods and Services Tax	GST
Hand Book of Procedures	HBP
Harmonised system of nomenclature	HSN
Importer Exporter Code	IEC
Indian Customs Electronic Data Interchange system	ICES
Inland Container Depot	ICD
International Tariff Classification (Harmonised System)	ITC(HS)
Joint Director General of Foreign Trade	JDGFT
Letter of permission	LOP
On Site Post Clearance Audit	OSPCA
Public Accounts Committee	PAC
Principal Chief Controller of Accounts	Pr.CCA
Regional licensing authority	RLA
Risk Management System	RMS
Rupees	₹
Special additional duty of Customs	SAD
Special Economic Zone	SEZ
Served from India Scheme	SFIS
Software Technology Park	STP
Standard input output norms	SION
Vishesh Krishi and Gram Udyog Yojana	VKGUY