

Glossary of terms and abbreviations

Expanded form	Abbreviated form
Advance licensing committee	ALC
Basic customs duty	BCD
Bill of entry	BE
Customs tariff heading	CTH
Central Board of Excise and Customs	CBEC
Central Excise tariff heading	CETH
Container Freight Station	CFS
Cost Insurance Freight	CIF
Commissionerate of central excise	Commissionerate
Countervailing duty	CVD
Customs, Excise & Service Tax Appellate Tribunal	CESTAT
Director General of Foreign Trade	DGFT
Duty Entitlement Pass Book	DEPB
Duty Free Credit Entitlement Certificate	DFCEC
Duty Free Replenishment Certificate	DFRC
Excise Law Times	ELT
Export obligation	EO
Export Oriented Unit	EOU
Export Performance	EP
Export Promotion Capital Goods	EPCG
Export Promotion Zone	EPZ
Free on Board	FOB
Foreign Trade Policy	FTP
Goods transport agency	GTA
Hand Book of Procedures	HBP
High speed diesel	HSD
Harmonised system of nomenclature	HSN
High sea sale	HSS
Inland Container Depot	ICD
Joint Director General of Foreign Trade	JDGFT
Letter of permission	LOP
National calamity contingent duty	NCCD
Net Foreign Exchange Earning as a Percentage of Export	NFEP
Non tariff	NT
Marine gas oil	MGO

Regional licensing authority	RLA
Retail sale price	RSP
Show cause notice	SCN
Served from India scheme	SFIS
Software technology park	STP
Target plus scheme	TPS
The Ministry of Finance	the Ministry
Vishesh Krishi gram udyog yojana	VKGUY
Value added tax	VAT
Export outstanding statement	XOS