

Glossary of terms and abbreviations

Abbreviated form	Expanded form
AC	Assistant Commissioner
ACES	Automation of Central Excise and Service Tax
ADC	Additional Commissioner
APR	Audit planning register
BSNL	Bharat Sanchar Nigam Limited
BSR	Basic statistical return
CAG	Comptroller and Auditor General of India
CAO	Chief Accounts Officer
CBEC	Central Board of Excise and Customs
CEGAT	Customs, Excise and Gold (Control) Appellate Tribunal
Cenvat	Central value added tax
CERA	Central excise receipt audit
CESTAT	Customs, Excise and Service Tax Appellate Tribunal
CVD	Countervailing duty
DC	Deputy Commissioner
DGST	Director General of Service Tax
DR	Draft Report
EASIEST	Electronic Accounting System in Excise and Service Tax
EC	Education cess
E-MAIL	Electronic mail
ETS	Education testing service
GTA	Goods Transport Agency
IAP	Internal audit party
IAR	Internal audit report
JC	Joint Commissioner
Ltd.	Limited
MIS	Management information system
MOU	Memorandum of understanding
MPLIS	Multiprotocol label switching

Abbreviated form	Expanded form
MTR	Monthly technical report
NT	Non-tariff
PAN	Permanent account number
PAO	Pay and Accounts Officer
PAR	Performance Audit report
PLA	Personal ledger account
Pvt.	Private
RBI	Reserve Bank of India
RC	Registration certificate
REIC	Regional economic intelligence committee
SCN	Show cause-cum-demand notice/Show cause notice
SHE	Secondary and higher education
ST	Service Tax