

Glossary of terms and abbreviations

Abbreviated form	Expanded form
Board	Central Board of Excise and Customs
CAS	Cost Accounting Standard
CESTAT	Customs, Excise & Service Tax Appellate Tribunal
commissionerate	Commissionerate of central excise
ELT	Excise Law Times
EOU	Export Oriented Unit
Ltd.	Limited
PLA	Personal ledger account
Pvt.	Private
the Ministry	The Ministry of Finance