

Glossary

ACES	Automation of Central Excise and Service Tax
AR	Audit Report
ATN	Action Taken Note
Board	Central Board of Excise & Customs (CBEC)
Boards	Central Board of Excise & Customs (CBEC) and Central Board of Direct Taxes (CBDT)
CAS	Cost Accounting Standard
CBDT	Central Board of Direct Taxes
CBEC	Central Board of Excise & Customs
Cenvat	Central value added tax
CESTAT	Customs, Excise and Service Tax Appellate Tribunal
CETA	Central Excise Tariff Act, 1985
Commissionerate	O/o Commissioner of Central Excise / Service Tax
CX / CE	Central Excise
DGCEI	Director General of Central Excise (Intelligence)
Division / Range	Central Excise / Service Tax division / range office under the Commissionerate
DOR	Department of Revenue
EA 2000	Excise Audit Manual
FY	Financial Year
GDP	Gross Domestic Product
GTR	Gross Tax Revenue
ICT	Information & Communication Technology
LTU	Large Taxpayer Unit
Ministry / Department	Ministry of Finance (Department of Revenue)
Modvat	Modified value added tax
Notification / Circular	Notification / circular issued by CBEC
PAC	Public Accounts Committee
PLA	Personal Ledger Account
POL	Petroleum, Oil and Lubricants
RFD	Result Framework Document
SCN	Show Cause Notice
TE	Tax Expenditure
