

Glossary

ACES	Automation of Central Excise and Service Tax
AR	Audit Report
BE	Budget Estimates
BIFR	Board for Industrial and Financial Reconstruction
CAATs	Computer Aided Audit Techniques
CBEC	Central Board of Excise and Customs
CCE	Commissioner of Central Excise
CENVAT	Central Value Added Tax
CERA	Central Excise Receipt Audit
CESTAT	Customs, Excise and Service Tax Appellate Tribunal
Comm (Appeals)	Commissioner (Appeals)
Commissionerate	Office of the Commissioner of Central Excise/ Service Tax
CPWD	Central Public Works Department
CX	Central Excise
DGCEI	Directorate General of Central Excise (Intelligence)
DGST	Directorate General of Service Tax
DGICCE	Directorate General of Inspection, Customs and Central Excise
DoR	Department of Revenue
FY	Financial Year
GDP	Gross Domestic Product
GTA	Goods Transport Agency
GTR	Gross Tax Revenue
HUDCO	Housing and Urban Development Corporation
IAR	Internal Audit Report

ICT	Information and Communication Technology
INTOSAI	International Organization of Supreme Audit Institutions
INTOSAI GOV	INTOSAI Guidance for Good Governance
LTU	Large Taxpayer Unit
Ministry / Department	Ministry of Finance/ Department of Revenue
MTR	Monthly Technical Report
PLA	Personal Ledger Account
PSU	Public Sector Undertaking
RA Bill	Running Account Bill
RE	Revised Estimates
RFD	Result Framework Document
SCN	Show Cause Notice
SIDBI	Small Industries Development Bank of India
ST	Service Tax
TRU	Tax Research Unit
