

Glossary

ACES	Automation of Central Excise and Service Tax
BE	Budget Estimate
Board	Central Board of Excise & Customs (CBEC)
CAAT	Computer Aided Audit Technique
CBDT	Central Board of Direct Taxes
CBEC	Central Board of Excise & Customs
Cenvat	Central value added tax
CERA	Central Excise Receipt Audit
CESTAT	Customs, Excise and Service Tax Appellate Tribunal
CVD	Countervailing Duty
CX	Central Excise
DG	Director General
DGCEI	Director General of Central Excise (Intelligence)
DGST	Director General of Service Tax
DGICCE	Director General of Inspection Customs & Central Excise
DoR	Department of Revenue
EA	Excise Audit
FY	Financial Year
GDP	Gross Domestic Product
GTA	Goods Transport Agency
GIC	General Insurance Company
HDFC	Housing Development Finance Corporation
ICT	Information & Communication Technology
INTOSAI	International Organization of Supreme Audit Institutions
INTOSAI GOV	INTOSAI Guidance for Good Governance

IR	Inspection Report
IRDA	Insurance Regulatory and Development Authority
LTU	Large Taxpayer Unit
Ministry / Department	Ministry of Finance (Department of Revenue)
MIS	Management Information System
MTR	Monthly Technical Report
PAN	Permanent Account Number
PD	Principal Director
PLA	Personal Ledger Account
PSU	Public sector undertaking
R & C	Review and Correction
RA Bill	Running Account Bill
RE	Revised Estimate
SCN	Show Cause Notice
ST	Service Tax
TRU	Tax Research Unit
VAT	Value Added Tax
VCES	Voluntary Compliance Encouragement Scheme