

Abbreviations

ACES Automation of Central Excise and Service Tax

ATN Action taken note

AWDR Assessee-Wise Detailed Report

CAG Comptroller and Auditor General of India

CBEC Central Board of Excise and Customs

CGST Central Goods Service Tax

Cenvat Central Value Added Tax

CESTAM Central Excise and Service Tax Audit Manual

DG Director General

DGCEI Directorate General of Central Excise Intelligence

GST Goods and Service Tax

GSTN Goods and Service Tax Network

IGNOU Indira Gandhi National Open University

Ltd. Limited

PLA Personal Ledger Account

Pvt. Private

SCN Show Cause Notice

ST Service Tax

VCES Voluntary Compliance Encouragement Scheme, 2013