

## Glossary

AC	Assistant Commissioner
ACES	Automation of Central Excise and Service Tax
ADG	Additional Director General
ATM	Automated Teller Machine
ATN	Action Taken Note
BAS	Business Auxiliary Service
BE	Budget Estimates
BIFR	Board for Industrial and Financial Reconstruction
Board	Central Board of Indirect Taxes and Customs
CAAP	Computer Assisted Audit Programme
CAAT	Computer Assisted Audit Techniques
CAS	Central Agency Section
CBDT	Central Board of Direct Taxes
CBEC	Central Board of Excise and Customs
CBIC	Central Board of Indirect Taxes and Customs
CC	Chief Commissioner
CCR	CENVAT Credit Rules
CDR	Commissionerate Division and Range
CDR	Chief Departmental Representative
CE/CX	Central Excise
CESTAM	Central Excise and Service Tax Audit Manual
CENVAT	Central Value Added Tax
CESTAT	Customs, Excise and Service Tax Appellate Tribunal
CFA	Clearing and Forwarding Agent

CGST	Central Goods and Services Tax
CMA	Civil Miscellaneous Appeal
CNG	Compressed Natural Gas
CSO	Central Statistical Office
CTC	Commercial Training or Coaching
CTF	Centralized Task force
CVD	Countervailing Duty
DDM	Directorate of Data Management
DG	Director General
DGA	Director General of Audit
DGCEI	Directorate General of Central Excise Intelligence
DGST	Director General of Service Tax
DLA	Directorate of Legal Affairs
DG GST	Director General of Goods and Services Tax
DoR	Department of Revenue
DGPM	Directorate General of Performance Management
DPC	Duties Powers and Conditions of Service Act
DNP	Data Not Provided
DRT	Debt Recovery Tribunal
DTA	Domestic Tariff Area
FAR	Final Audit Report
FY	Financial Year
GDP	Gross Domestic Product
GST	Goods and Services Tax
IAP	Internal Audit Party

IGST	Integrated Goods and Services Tax
ISD	Input Service Distributor
IT	Information Technology
ITR	Income Tax Return
LAR	Local Audit Report
MCM	Monitoring Committee Meeting
MIS	Management Information System
MOF	Ministry of Finance
MPR	Monthly Performance Report
MTR	Monthly Technical Report
NFS	National Financial Switch
NMV	Non Money Value
NPCI	National Payments Corporation of India
NT	Non-Tariff
OIA	Order in Appeal
OIO	Order in Original
OL	Official Liquidator
PAO	Pay and Accounts Officer
PD	Principal Director
Pr. CCA	Principal Chief Controller of Accounts
P&L	Profit and Loss
PAN	Permanent Account Number
PLA	Personal Ledger Account
QAR	Quality Assurance Report
RA	Revision Application

RnC	Review and Correction
RE	Revised Estimates
SAD	Special Additional Duty
SCN	Show Cause Notice
SEZ	Special Economic Zone
ST	Service Tax
SGST	State Goods and Services Tax
TAR	Tax Arrear Report/Recovery
UTGST	Union Territory Goods and Services Tax
VAT	Value Added Tax