

## Glossary of terms and abbreviations

<b>Expanded form</b>	<b>Abbreviated form</b>
Advance Licensing Committee	ALC
Customs, Excise & Gold (Control) Appellate Tribunal	CEGAT
Customs, Excise and Service tax Appellate Tribunal	CESTAT
Central Excise Tariff Heading	CET
Container Freight Station	CFS
Cost Insurance Freight	CIF
Commissionerate of central excise	commissionerate
Customs Tariff Heading	CTH
Countervailing Duty	CVD
Duty Exemption Entitlement Certificate	DEEC
Duty Exemption Pass Book	DEPB
Duty Free Credit Entitlement Certificate	DFCEC
Duty Free Replenishment Certificate	DFRC
Director General of Foreign Trade	DGFT
Domestic tariff area	DTA
Electronics hardware technology park	EHTP
Excise Law Times	ELT
Export Obligation	EO
Export Oriented Unit	EOU
Export Promotion Capital Goods	EPCG
Export Promotion Zone	EPZ
Free on Board	FOB
Foreign Trade (Development & Regulation) Act, 1992	FT(D&R) Act, 1992
Goods transport agency	GTA
Hand Book of Procedures	HBP
High speed diesel	HSD
Inland Container Depot	ICD
Joint Director General of Foreign Trade	JDGFT
Letter of Permission	LOP
Maximum retail price	MRP
Metric Tonne	MT

**Expanded form**

**Abbreviated form**

National Calamity Contingent Duty

NCCD

Non-Tariff

NT

Personal ledger account

PLA

Quantity Based Advance Licence

QABAL

Regional Licensing Authority

RLA

Retail Sales Price

RSP

Show Cause Notice

SCN

Special economic zone

SEZ

Small Scale Industries

SSI

Software Technology Parks of India

STPI

Value added tax

VAT