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[Training Material for departmental use]

# E-BOOK

On

Abbreviations commonly used

in

Customs, Central Excise and Service Tax

**Note:** In this E-book, attempts have been made to tabulate commonly used abbreviations in the Customs and Excise Department. It is expected that it will help the new entrants into the service. Though all efforts have been made to make this document error free, but it is possible that some errors might have crept into the document. If you notice any errors or if you have any suggestion to improve this document, the same may be brought to the notice to the NACEN, RTI, Kanpur on the Email addresses: [rtinacenkanpur@yahoo.co.in](mailto:rtinacenkanpur@yahoo.co.in) or [goyalcp@hotmail.com](mailto:goyalcp@hotmail.com) (Email address of ADG, RTI, NACEN, Kanpur). This may not be a prefect E-book and all are requested to assist us to make it better.

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## Abbreviations commonly used in Customs, Central Excise and Service Tax

### A

AAI	Airport Authority of India
AAR	Authority for Advance Ruling
AC/DC	Assistant Commissioner/Deputy Commissioner
ACAO	Assistant Chief Account Officer
ACES	Automation of Central Excise and Service Tax
ACES-CFC	ACES Certified Facilitation Center
ACP	Accredited Client Programme
ACC	Air Cargo Complex
AD /DD	Assistant Director/Deputy Director
ADC	Additional Commissioner
ADC	Assistant Drug Controller
ADD	Anti-dumping duty
ADG	Additional Director General
AEO:	Authorised Economic Operator
AIIS	Agri-Infrastructure Incentive Scrip
AIR:	All Industry Rate
AIU	Air Intelligence Unit
AL	Advance License
AML	Anti Money Laundering ( Measures)
AO	Adjudication Order/ Administrative Officer
AP	Audit Para
ARTS	Automated Recordation and Targeting System
ASIDE	Assistance to States for Developing Export Infrastructure and Allied Activities (Scheme)
ATA	Admission Temporaire /Temporary Admission
AWB	Air Way Bill

## Abbreviations commonly used in Customs, Central Excise and Service Tax

AA	Advance authorization
AEPC	Apparel export promotion council

### **B**

B/E	Bill of Entry
B/L	Bill of Lading
BCD	Basic Customs Duty
BDF	Baggage Declaration Form
BED	Basic Excise Duty
BOA	Board of Approval
BSF	Border Security Force

### **C**

CA, 1962	Customs Act, 1962 (52 of 1962)
CAN	Cargo Arrival Notice
CAO	Chief Account Officer
CBEC	Central Board of Excise & Customs
CBDT	Central Board of Direct Taxes
CBN	Central Bureau of Narcotics
CCSP	Customs Cargo Service Providers
CC	Chief Commissioner
CCC	Customs Cooperation Council
CCR	Compulsory Compliance Requirement
CCR, 2004	CENVAT Credit Rules, 2004
CDF	Currency Declaration Form
CEIB	Central Economic Intelligence Bureau
CENVAT	Central Value Added Tax

## Abbreviations commonly used in Customs, Central Excise and Service Tax

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CER, 2002	Central Excise Rules, 2002
CERA	Central Excise Revenue Audit
CEA, 1944	Central Excise Act, 1944 (No. 1 of 1944)
CECA	Comprehensive Economic Cooperation Agreement
CETA	Central Excise Tariff Act
CESTAT	Customs, Excise and Service tax appellate tribunal
CFS	Container Freight Station
CHA	Customs House Agent
CIF	Cost Insurance and Freight
CISF	Central Industrial Security Force
CITES	Convention on International Trade in Endangered Species
CKD	Complete Knocked Down
COD	Condonation of Delay/ Committee on Disputes
COFEPOSA Act	Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 (No. 52 of 1974)
COIN	Customs Overseas Intelligence Network
CONCOR	Container Corporation of India
CPC	Civil Procedure Code, 1908 (No. 5 of 1908)
Cr PC	Criminal Procedure Code, 1898 (No. 5 of 1898)
CST	Central Sale Tax
CTA	Customs Tariff Act
CTM	Cargo Transfer Manifest
CVD	Counter veiling duty
CWC Act	Chemical Weapons Convention Act, 2000 (No. 34 of 2000)
CWC	Central Warehousing Corporation
CLE	Council for leather exports
CLRI	Central leather research institute

## Abbreviations commonly used in Customs, Central Excise and Service Tax

CTM	Cargo transfer manifest
CBE	Courier bill of entry
CSB	Courier shipping bill

### D

DAP	Draft Audit Para
DDC	Direct Delivery of Cargo
DEPB	Duty Entitlement Pass Book Scheme
DFRC	Duty Free Replenishment Certificate
DG	Director General
DGCEI	Directorate General of Central Excise Intelligence
DGFT	Directorate General of Foreign Trade
DFIA	Duty Free Import Authorisation Scheme
DIU	Docks Intelligence Unit
DO	Delivery Order
DOV	Directorate of Valuation
DRI	Directorate of Revenue Intelligence
DRIPS	Directorate of Revenue Intelligence Profiling System
DOC	Department of Commerce
DOR	Department of Revenue
DR	Detention Receipt
DGCEI	Directorate General of Central Excise Intelligence
DGEP	Directorate General of Export Promotion
DGHRD	Directorate General of Human Resource Development
DGOV	Directorate General of Vigilance
DP&PR	Directorate of Publicity and Public Relation
DR	Departmental Representative

## Abbreviations commonly used in Customs, Central Excise and Service Tax

DRP	Duty Refund Procedure
DSA	Daily Stock Account
DSCN	Draft Show Cause Notice
DTA	Domestic Tariff Area

### E

EASIEST	Electronic Accounting System in Excise & Service Tax
ED	Enforcement Directorate
EDI	Electronic Data Interchange
EFO	Export Freight Officer
EGM	Export General Manifest
EHTP	Electronics Hardware Technology Park
EOU	Export Oriented Unit
EPCG	Export Promotion Capital Goods
EO	Export Obligation
EODC	Export Obligation Discharge Certificate
ECM	Express cargo manifest

### F

FAFO	First Appeal against Final Order
FCL	Full Container Load
FEMA	Foreign Exchange Management Act
FICCI	Federation of Indian Chamber of Commerce and Industry
FICN	Fake Indian Currency Notes
FIEO	Federation of Indian Export Organisation
FIFO	First In First Out
FIU	Financial Investigation Unit

## Abbreviations commonly used in Customs, Central Excise and Service Tax

FMR	Finance Minister's Report
FOB	Free on Board
FPO	Foreign Post Office
FSSAI	Food Safety and standard Authority of India
FTA	Free Trade Agreement
FTDR Act	Foreign Trade Development and Regulation Act, 1992 (No. 22 of 1992)
FTP	Foreign Trade Policy
FPS	Focus Product Scheme
FMS	Focus Market Scheme

### G

GMO	Genetically Modified Organism
GST	Goods and Service Tax
GAR-7	Government Account Receipt
GEAC	Genetic Engineering Approval Committee

### H

HAWB	House Airway Bill
MAWB	Master Airway Bill
HTPEPS	High Tech Products Export Promotion Scheme
HS	Harmonized System
HoP	Handbook of Procedure

### I

IB	Intelligence Bureau
ICAI	Institute of Chartered Accountants of India
ICC	International Chamber of Commerce
ICD	Inland Container Depot

## Abbreviations commonly used in Customs, Central Excise and Service Tax

ICEGATE	Indian Customs EDI Gateway
ICES	Indian Customs EDI System
ICSI	Institute of Company Secretaries of India
ICWAI	Institute of Cost and Works Accountants of India
IFO	Import Freight Officer
IGM	Import General Manifest
IO	Intelligence Officer
IPC	Indian Penal Code, 1860 (No. 45 of 1860)
ISS	Intelligence Support System
ITC	Indian Trade Classification
INCOTERMS	International Commercial Terms
ISPM	International Standards for Phyto-sanitary Measures
IEC	Importer-Exporter Code
IAAI	International Airport Authority Of India
IQS	Indian Quality Standard
ISRI	Institute of Scrap Recycling Industries

### J

JC	Joint Commissioner
JD/ADD	Joint Director/Additional Director

### L

LAR	Local Audit Report
LCL	Less than Container Load
LCS	Land Customs Station
LEO	Let Export Order
LIFO	Last In First Out

## Abbreviations commonly used in Customs, Central Excise and Service Tax

LMO	Living Modified Organism
LMS	Learning Management Software
LTU	Large Taxpayers Unit
LRM	Local Risk Management Committee

### M

MCD	Manifest Clearance Department
MCM	Monitoring Committee Meeting
MEA	Multi-lateral Environmental Agreement
MFN	Most Favoured Nation (Status)
MLFPS	Market Link Focus Product Scheme
MMTC	Mineral and Metals trading Corporation
MoEF	Ministry of Environment and Forest
MOU	Memorandum of Understanding
MRP	Maximum Retail Price
MTR	Monthly Technical Report
MOT	Merchant Overtime Fee
MAB	Master Airway Bill

### N

NACEN	National Academy of Customs, Excise and Narcotics
NCB	Narcotics Control Bureau
NCCD	National Calamity Contingent Duty
NDPS Act	Narcotics Drugs and Psychotropic Substance Act
NFE	Net Foreign Exchange Earning
NFEP	Net Foreign Exchange Earning as a Percentage of Export
NIDB	National Import Data Base

## Abbreviations commonly used in Customs, Central Excise and Service Tax

NTT	National Tax Tribunal
NVOCC	Non Vessel Operating Common Carrier
NRM	National Risk Management Committee
NACWC	National Authority Chemical Weapon Convention

### O

OIA	Order-In-Appeal
OIO	Order-In-Original
OOC	Out of Charge
OPM	Office Procedure Manual
OSPCA	On-site Post Clearance Audit
OPCW	Organization of prohibition of Chemical Weapon

### P

PAO	Pay and Accounts Officer
PCA	Post Clearance Audit
PH	Personal Hearing
PIC	Prior Informed Consent
PITNDPS Act	Prevention of Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act, 1988
PLA	Personal Ledger Account
PMLA	Prevention of Money Laundering Act, 2002 (No. 15 of 2003)
PO	Preventive Officer
PSU	Public Sector Undertaking
PTA	Preferential Trade Agreement
PTFC	Permanent Trade Facilitation Committee
PCCV	Post- Clearance Compliance Verification
PIR,1986	Project Import Regulations-1986

## Abbreviations commonly used in Customs, Central Excise and Service Tax

PSIC Pre-Shipment Inspection Certificate

### **R**

RAW Research and Analysis Wing

RACEN Regional Academy of Customs, Excise and Narcotics

RC Registration Certificate

RMD Risk Management Division

RMS Risk Management System

ROM Rectification of Mistake

RTI Regional Training Institute

RUD Relied Upon Document(s) (of SCN)

RSP Retail Sale Price

### **S**

S/B Shipping Bill

SAD: Special Additional Duty

SAFEMA Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (No.13 of 1976)

SCN Show Cause Notice

SEZ Special Economic Zone

SFIS Serve from India Scheme

SHIS Status Holder Incentive Scrip

SIIB Special Intelligence and Investigation Branch

SIO Senior Intelligence Officer

SION Standard Input Output Norms

SLP Special leave Petition

SKD Semi Knocked Down

SMTP Sub-Manifest Transshipment Permit

## Abbreviations commonly used in Customs, Central Excise and Service Tax

SOF	Statement of Facts
SPCB	State Pollution Control Board
STP	Software Technology Park
STC	Strategic Trade Controls
SSI	Small Scale Industry
SVB	Special Valuation Branches

### T

TEU	Twenty foot Equivalent Units
TP	Transshipment Permit
TRIPS	Trade Related Intellectual Property Rights
TRU	Tax Research Unit

### U

UAC	Unit Approval Committee
UB	Unaccompanied Baggage
UNEP	United Nations Environment Programme
UNODC	United Nations Office of Drug and Crime
UQC	Unit Quantity Code/Unusual Quantity Code
ULD	Unit Load Devices

### V

VAT	Value Added Tax
VKGUY	Vishesh Krishi and Gram Udyog Yojana
VRAM	Valuation Risk Assessment Module

### W

WCO	World Customs Organisation
WLO	Wild Life Officer

## Abbreviations commonly used in Customs, Central Excise and Service Tax

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WMD: Weapons of Mass Destruction

WMD Act Weapons of Mass Destruction and Their Delivery Systems  
(Prohibition of Unlawful Activities) Act, 2005 (No. 20 of 2005)

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