

Glossary

AC	Assistant Commissioner
ACES	Automation of Central Excise and Service Tax
ACM	Audit Committee Meeting
AIS	Application & Infrastructure Support
ARN	Application Reference Number
BCP	Business Continuity Plan
BI	Business Intelligence
BM	Bill of Material
CAS	Content-addressed storage
CBDT	Central Board of Direct Taxes
CBIC	Central Board of Indirect Taxes and Customs
CCR	Cenvat Credit Rules
CE/CX	Central Excise
Cenvat	Central Value Added Tax
CEO	Chief Executive Officer
CESTAM	Central Excise and Service Tax Audit Manual
CESTAT	Central Excise and Service Tax Appellate Tribunal
CGST	Central Goods and Services Tax
CMP	Change Management Process
CNG	Compressed Natural Gas
CR	Change Request
CTH	Chapter Tariff Heading
DAR	Draft Audit Report
DC	Data Centre
DG	Director General
DGGSTI	Director General of Goods and Service Tax Intelligence

DGS	Directorate General of Systems & Data Management
DM	Deficiency Memo
DMG	Department of Mines and Geology
DoR	Department of Revenue
DR	Disaster Recovery
EC	Education Cess
ECL	Electronic Cash/credit ledger
ER	Excise return
EVP	Executive Vice President
EWB	E-Way Bills
FY	Financial Year
GOK	Government of Karnataka
GST	Goods and Services Tax
GSTN	Goods and Services Tax Network
GSTR	Goods and Service Tax Return
GTA	Goods Transport Agency
ICEGATE	Indian Customs Electronic Gateway
ICES	Indian Customs Electronic Data Interchange System
IDS	Inverted Duty Structure
IGST	Integrated Goods and Service Tax
IMP	Incident Management Process
ISD	Input Service Distributor
IT	Information Technology
ITC	Input tax credit
KKC	Krishi Kalyan Cess
LAR	Local Audit Report
LMP	License Management Process

LOU/LUT	Letter of Undertaking
MCA	Ministry of Corporate Affairs
MF	Main Flow
MPR	Monthly Performance Report
MSP	Managed Service Provider
NIC	National Informatics Centre
NRTP	Non Resident Taxable Person
NT	Non-Tariff
OEM	Original Equipment Manufacturer
OIO	Order in Original
ONP	Other Notified Persons
PD	Principal Director
PFMS	Public Financial Management System
PNG	Piped Natural Gas
QCM	Quarterly Coordination Meeting:
RCA	Root Cause Analysis
RCM	Reverse Charge Mechanism
RPO	Refund Processing Officer
RR	Railway Receipt
SBC	Swachh Bharat Cess
SCN	Show cause notice
SEZ	Special Economic Zone
SGST	State Goods and Service Tax
SHEC	Secondary and Higher Secondary Cess
SLA	Service Level Agreement
SOP	Standard Operating Procedure
SQA	Software Quality Assurance

SRA	Slum Rehabilitation Authority
SRS	System Requirements Specification
ST	Service tax
SVLDRS	Sabka Vishwas Dispute Resolution Scheme
SVP	Senior Vice President
TAR	Tax Arrear Report/Recovery
UIN	Unique Identification Number
VAT	Value Added Tax
Y-o-Y	Year-on-Year