

Glossary of Abbreviations used in GST

AA	Advance Authorisation
AAAR	Appellate Authority for Advance Ruling
AAI	Airport Authority of India
AAR	Authority for Advance Ruling
AATO	Annual Aggregate Turnover
ADVAIT	Advance Analysis in Indirect Taxation
AOP	Association of Persons
API	Application Programme Interface
ARA	Application for Advance Ruling
ARN	Application Reference Number
ASPs	Application Service Providers
B2B	Business to Business
B2BUR	Business to Unregistered Business
B2C	Business to Customer
B2CL	Business to Customer - Large
B2CS	Business to Customer - Small
BG	Bank Guarantee
BOI	Body of Individuals
BoS	Bill of Supply
BRC	Bank Realisation Certificate
BRN	Bank Reference Number (Transaction Number)
BSBD	Basic Saving Bank Deposit
CAT	Common Admission Test
CBDT	Central Board of Direct Taxes
CBI&C	Central Board of Indirect Taxes and Customs (Earlier Central Board of Excise and Customs – CBE&C)
CBS	Core Banking System
CBT	Computer Based Training

	CD-ROM	Compact Disc-Read Only Memory
	CENVAT	Central Value Added Tax
	CESTAT	Customs, Excise and Service Tax Appellate Tribunal
	CGST	Central Goods & Service Tax
	CIF	Cost, Insurance & Freight paid
	CIN	Challan Identification Number
	CKD	Completely Knocked Down
	CPIN	Common Portal Identification Number
	CSD	Canteen Stores Department
	DBK	Duty Drawback
	DFIA	Duty Free Import Authorisation
	DGFT	Director General of Foreign Trade
	DGGI	Directorate General of GST Intelligence
	DGGST	Directorate General of Goods and Service Tax
	DCP	Dicalcium phosphate
	DRI	Directorate of Revenue Intelligence
	DSA	Direct Selling Agents
	DSC	Digital Signature Certificate
	EBN	E-Way Bill Number
	E Commerce	Electronic Commerce
	E-FPB	Electronic Focal Point Branch.
	E-Ledgers	E-Cash, E-Credit, E-Liability
	EOUs	Export Oriented Units
	EPCG	Export Promotion Capital Goods Scheme
	ERCC	Excess Royalty Collection Contractor
	EVC	Electronic Verification Code
	EWB	Electronic Way Bill
	EWS	Economically Weaker Section
	FAO	Food and Agricultural Organisation
	FC	Facility Center

FI	Financial Institution
FIFA	Federation Internationale de Football Association
FOB	Free on Board
FSI	Floor Space Index
FTP	Foreign Trade Policy
FTWZ	Free Trade Warehousing Zone
GOI	Government of India
GoM	Group of Ministers
GPS	Global Positioning System
GPRS	General Packet Radio Service
GSPs	GST Suidha Providers
GST	Goods and Services Tax
GSTN	Goods and Services Tax Network
GSTIN	Goods & Service Tax Identification Number
GSTR	Goods and Services Tax Return
GTA	Goods Transport Agency
HELP	Hydrocarbon Exploration Licensing Policy
HSN	Harmonized System of Nomenclature Code
HUF	Hindu Undivided Family
ICD	Inland Container Depot
ICEGATE	Indian Customs Electronic Commerce/Electronic Data interchange (EC/EDI) Gateway (IT system of Customs administration)
IEC	Import Export Code
IFSC	International Financial Services Centre
IGST	Integrated Goods & Service Tax
INR	Indian rupees
IP	Intellectual Property
IPC	Indian Penal Code
ISD	Input Service Distributor
ITC	Input Tax Credit
JsON	JavaScript Object Notation

JV	Joint Venture
LPG	Liquefied Petroleum Gases
LLP	Limited Liability Partnership
LUT	Letter of Undertaking
Major Heads	IGST, CGST, SGST/UTGST, CESS
MF (DR)	Ministry of Finance (Department of Revenue)
Minor Heads	Tax, Interest, Penalty, Fee, Others
MoD	Ministry of Defence
MRO	Maintenance, Repair and Overhaul Services
NAA	National Anti-Profiteering Authority
NACIN	National Academy of Customs, Indirect Taxes and Narcotics
NBFC	Non-Banking Financial Company
NDEC	non-domestic exempted category
NEFT	National Electronic Fund Transfer
NIC-GePP	NIC - GST e-invoice Preparing & Printing
NIU	National Information Utility
NPS	National Pension System
OALP	Open Acreage Licensing Policy
OCPB	Over the Counter Payment in Branches
OIDAR	Online information and database access or retrieval services
OTP	One Time Password
P2A	Principal to Agent
P2P	Principal to Principal
PAN	Permanent Account Number (Income Tax)
PDS	Public Distribution System
PMFBY	Pradhan Mantri Fasal Bima Yojana
PMJDY	Pradhan Mantri Jan Dhan Yojana
POS	Place of Supply (Name of State/Union Territory to be indicated)
PSLC	Priority Sector Lending Certificate
PSUs	Public Sector Undertakings

PYKKA	Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme
QR code	Quick Response code
RCM	Reverse Charge Mechanism
REP	Real Estate Project
RFID	Radio Frequency Identification Device
RREP	Residential Real Estate Project
RTGS	Real Time Gross Settlement
RWCIS	Restructured Weather Based Crop Insurance Scheme
SAC	Service Accounting Code
SCN	Show Cause Notice
SEBI	Securities and Exchange Board of India
SEZ	Special Economic Zone
SGST	State Goods & Service Tax
TCS	Tax Collected at Source
TDR	transfer of development rights
TDS	Tax Deducted at Source
Temporary ID	Temporary Identification Number
TRP	Tax Return Preparer
UHT	Ultra High Temperature
UIN	Unique Identification Number
UT	Union Territory
UTGST	Union Territory Goods & Service Tax
WOEG	Wind Operated Electricity Generator