Glossary of Technical Terms Used

ASS- Authorised Service Station Service
BAS- Business Auxiliary Service
CA- Chartered Accountant
CCE- Commissioner of Central Excise
CESTAT - Customs, Excise and Service Tax Appellate Tribunal.
EA-2000 audit- Excise Audit (It is conducted periodically, based on the norms, by the Central Excise department staff at client’s premises.)
GDP- Gross Domestic Product
GTA-Goods Transport Agency Service
GTO- Goods Transport Operator
MMR- Management, Maintenance or Repair Service
OIO- Order in Original
OIR- Order in Revision
SCN- Show Cause Notice
STR- Service tax Review
TRU- Tax Research Unit (Functions under Department Of Revenue, Finance Ministry, Government of India)
Tribunal- Customs, Excise and Service Tax Appellate Tribunal.
TIOL- Tax India Online
VAT – Value Added Tax
WPI- Wholesale Price Index