Acrimonious acronyms

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WHILE the GST Council meeting was going on, I asked a friend to send me the details of the meeting.

He sent me a message that he would do it as ASAP. While I was wondering what ASAP was, I got another message from him, "AFAIK, the GSTC is not going to make some people HHIS. This is JMO, JTLYK that IMO which is actually IMHO, after every meeting some would say LHM and then LOL to relieve the tension. But the huge coverage in the media just went OTTOMH. I asked another friend for advice by PM; he said it's DM and anyway he sent me something which ended with CNP. I couldn't understand what CNP was and so I asked a colleague who texted me, ***"am ROFL and you better POAHF"***. I did a SHID. But how do you understand GST? My friend said RTSL. I said, ***"TA, GMTA, LUWAMH, PMFJI, TTYL."*** Then I got a message from my wife WTHAUD? I said
"what? And anyway, I am preparing my JGST for this week."
She said, KISS and elaborated it for me. And I said, MYOB that ensured SMDH.

For those of you who didn't understand the AP (above para), here it is with the acronyms opened.

While the GST Council meeting was going on, I asked a friend to send me the details of the meeting.

He sent me a message that he would do it as ASAP (As Soon As Possible). While I was wondering what ASAP was, I got another message from him, "AFAIK (As Far As I Know), the GSTC (GST COUNCIL) is not going to make some people HHIS (Hang Head in Shame). This is JMO (Just My Opinion), JTLYK (Just To Let You Know) that IMO (In My Opinion) which is actually IMHO (In My Humble Opinion), after every meeting some would say LHM (Lord Help Me) and then LOL (Laugh Out Loud) to relieve the tension. But the huge coverage in the media just went OTTOMH (Off The Top of My Head). I asked another friend for advice by PM (Private Message); he said it's DM (Direct Message) and anyway he sent me something which ended with CNP (Continued in Next Post). I couldn't understand what CNP was and so I asked a colleague who texted me, ***"am ROFL (Rolling On Floor Laughing) and you better POAHF (Put On A Happy Face)"*** . I did a SHID (Slap Head In Disgust). But how do you understand GST? My friend said ***"RTSL (Read the Stupid Laws.)"*** I said ***"TA (Thanks Again), GMTA (Great Minds Think Alike), LUWAMH (Love You With All My Heart), PMFJI (Pardon Me For Jumping In), TTYL (Talk To You Later)."*** Then I got a message from my wife WTHAUD (What The Hell Are U Doing?) I said
"what? And anyway, I am preparing my JGST (Jest GST) for this week."
She said, KISS and elaborated it for me. (Keep It Short Stupid!) And I said, ***"MYOB (Mind Your Own Business)"***
and that ensured SMDH (Shattering my Domestic Harmony)

Why do people confuse others with acronyms and abbreviations? The US has a 'Government Publishing Style Manual' which states:

> Abbreviations and letter symbols are used to save space and to avoid distracting the reader by use of repetitious words or phrases.
>
> Standard and easily understood forms are preferable, and they should be uniform throughout. Abbreviations not generally known should be followed in the text by the spelled-out forms in parentheses the first time they occur.
>
> The names of foreign countries are not abbreviated, with the exception of the former U.S.S.R., which is abbreviated due to its length.
>
> The word ***article*** and the word ***section***
> are abbreviated when appearing at the beginning of a paragraph and set in caps and small caps followed by a periodâ€¦.

May, June, and ***July*** are always spelled out.

In India, 'Government of India Cabinet Secretariat Handbook on writing Cabinet Notes' states:

> All acronyms/abbreviations used in the text of a note are to be expanded when the term is first used in the note. Its full form, with the acronym/abbreviation given in brackets should be given. Acronyms that are not commonly used are to be avoided.

Abbreviations are common in tax communication and are mostly unnecessary. In many cases, they can confuse and alienate unfamiliar audiences, and even well-intentioned writers and speakers may overestimate the recipient's familiarity with abbreviations. Abbreviations cannot be completely avoided, but using them as a default can be confusing. Many writers will notice that most abbreviations are unnecessary and should replace them with the meaningful words that underlie them.

The termÂ***acronym***
Â is often misused to refer to any arrangement of letters that stand in for full words, such as ITC, ISD, CPIN, RCM. However, words like these actually are termedÂ***initialisms.***
The technical definition of an acronym only encompasses abbreviations that are pronounced as words, such as CENVAT, FEMA, or CESTAT. Generally, the umbrella termÂ***abbreviation*** is used ***Â***to refer to both acronyms and initialisms.

It is puzzling why tax commentators would want to erect barriers to the understanding of their studies by publishing articles with abbreviations that make reading difficult for anyone not intimately familiar with the tax field.

The American Psychological Association's publication manual advises: ***"To maximize clarity, use abbreviations sparingly."***

Even if you decide that you will use only abbreviations that are familiar to others, you are letting yourself believe that a given phrase is sufficiently familiar to abbreviate.

It's true that abbreviations occupy less space on a page and can be pronounced with fewer syllables, the notable exception being the spoken ***"www,"*** which has three times the syllables as ***"World Wide Web."***

The problem is that we are all subject toÂ the curse of knowledge: it is hard, if not impossible, to imagine what it is like to not know something.Â

Tax writing is technical and can be difficult to read and interpret even for seasoned veterans. Why make matters worse by collapsing meaningful words into abbreviations? The solution is simple: Spell out abbreviations on each use - at least first use.

Some of the famous abbreviations used in our GST department are:

WTLR	What's The Latest Rumour?	HCM	How's CC's Mood?
MBA	Mood Based Administration	ITATOT	Is There Any Transfer Order Today?

A totally unconnected acronym is 'Bank' for CBI. People are afraid to even utter the word CBI, so they use the other acronym, for Central Bank of India and shortly as BANK.

Our youth was spending in memorising long acronyms like:

AFRICA	:	Action for Resisting Invasion, Colonialism and Apartheid

ICRISAT	:	International Crop Research Institute for the Semi-Arid Tropics
COFEPOSA	:	Conservation of Foreign Exchange and Prevention of Smuggling Activities Act
LASER	:	Light Amplification by Stimulated Emission of Radiation

In the IAS, they have AGMUT Arunachal Pradesh-Goa-Mizoram and Union Territory cadre and also DANICS - Delhi-Andaman and Nicobar Island Civil Service.

In a recent WhatsApp post, I read :

> After the implementation of SCMTR, 2018 filing of IGM & EGM (they are now IM and EM) has become a mess. Don't think anyone can help.
>
> Sir, its direct on BOCW - BUILDING & OTHER CONSTRUCTION WORKERS' WELFARE CESS. Court held that cess under BOCW Cess Act is in the nature of fees.

Abbreviations can be confusing in many ways.

In the Supreme Court, the ASG is usually the Additional Solicitor General, but in the High Court, the ASG is generally the Assistant Solicitor General. The confusion takes place when the Additional Solicitor General appears in the High Court along with the Assistant Solicitor General. This happened in a High Court:

The Judge was dictating the order, ***"we heard the learned ASGâ€¦."***The ASG (Assistant Solicitor General) interrupted, ***"Lordship, he is the Additional Solicitor General"***. The judge asked, ***"what did I say - ASG. Is he not the ASG."*** Though the ASG (Assistant Solicitor General) was convinced, he was not very happy that both he and the ASG (Additional Solicitor General) were called ASG. The GST Department has solved this problem - they have Assistant Commissioner and Additional Commissioner. Technically both should be called AC, but here the Additional Commissioner is called ADC.

Some twelve years ago (TIOL-DDT 1037), I carried a news item, ***"CBI arrests NCB Officials"***
. Immediately, I got a mail from the Zonal Director of NCB,

> Two officers arrested by CBI on Jan 09 at Lucknow were from Central Bureau of Narcotics (CBN), not from Narcotics control bureau (NCB). NCB is the nodal agency dealing with narcotics in India and is under ministry of Home Affairs deptt. of internal security. Whereas CBN is under Ministry of Finance dept of revenue. Such mistakes damage our reputation. It is requested to rectify it immediately.

We rectified it and he added,

> The basic problem is both CBN and NCB offices are located in mahanagar Lucknow and people mostly know NCB being nodal organization for narcotics control in India. The Lucknow zone looks after Uttar Pradesh, Uttarakhand and Bihar, whereas CBN is only at few places and mostly deal with legal cultivation of poppy along with enforcement. So a correction would also make people understand the difference between the two and would help keeping the image of NCB intact. Thanks for prompt reply.

Some of the abbreviations I found in the latest letter of the Chairman, CBIC to his staff are; - NACIN, RTI, DGoV, PAO, 'DRI, IZU', NCTC (DGARM), 'DRI, DZU', DGGI, ITC, CCAs, 'CGLE 2018', APAR. I am sure all his officers are familiar with these abbreviations.

ibid. This is actually an abbreviation for ***ibidem***
meaning 'in the same place,' generally in a book. It is used by us mostly to avoid repetition of the names of our complicated Acts. But if you can write ***ibid***, what is the difficulty in writing ***ibidem***? It's just not done.

Have you heard of MGL? If you read the first FAQ on GST issued by NACIN of CBIC (then NACEN of CBEC), you get this word 14 6 times and after the 80th time or so you will get a doubt whether it is an abbreviation for 'Model GST Law'.

There used to be a tax called Secondary and Higher Education Cess, which the tax experts called SHE Cess.

Court cases:

2019-TIOL-2954-HC-DEL-CUS - ***"JVC"***, it may be noted, is the acronym employed, in the OMDA, to refer to the DIAL

2020-TIOL-1703-CESTAT-DEL **-** That he has used many abbreviations in his diaries and records like (o), ***"Â®," "ND"***, Ã‹x" and***"FOR"*** which means as under :-

> ***"(o)"*** means material without bill, on which duty of excise has not been paid
>
> ***"Â®"***means Regular payment means payment in 10-15 days
>
> ***"ND"*** means : Payment on next day.
>
> ***"Ex"*** means : the material is purchased from the spot (i.e. factory gate)
>
> ***"FOR"*** means the delivery of material is on FOR basis.

2019-TIOL-3336-CESTAT- DEL
- In the present case, the above observation and discussion clarifies that it is not even the case of procedural lapse but the case of wrongly interpreting the abbreviations.Â

2013-TIOL-1846-CESTAT-DEL - that the abbreviation of CGA stands for ***"Computer Graphic Array"*** or ***"Compatible Graphic Array"*** but not colour graphic adopter. Such technical plea was not at all substantiated by any evidence or any authenticated technical literature produced in the course of hearing for appreciation.Â

The beginning of wisdom is to call things by their right names. -Chinese proverb

Until Next Week.