

GLOSSARY

Abbreviation	Expansion
AA	Assessing Authority
ACCT	Assistant Commissioner of Commercial Tax
ADM	Additional District Magistrate
AEP	Annual Excise Policy
ASD	Additional Stamp Duty
ASP	Average Sale Price
ATN	Action Taken Note
ATS	Agreement to Sale
AVR	Audit Visit Report
B&OE	Bihar and Orissa Excise
BE	Budget Estimate
BER	Board's Excise Rules
BF	Bottling Fee
BG	Bank Guarantee
BMV	Bench Mark Valuation
BOR	Board of Revenue
C Money	Consideration Money
CA	Collaboration Agreement
CAAA	Certified Annual Audited Accounts
CAG	Comptroller and Auditor General of India
CCT	Commissioner of Commercial Tax
CIL	Coal India Limited
CMV Act	Central Motor Vehicle Act
COBP	Chrome Ore Beneficiation Plant
CS	Country Spirit
CST	Central Sales Tax
CTO	Commercial Tax Officer
DA	Development Agreement
DAC	Departmental Audit Committee
DCB	Demand Collection and Balance
DCCT	Deputy Commissioner of Commercial Taxes
DCR	Demand Collection Register
DDM	Deputy Director of Mines
DEO	District Excise Officer
DEPB	Duty Entitlement Pass Book
DGFT	Director General of Foreign Trade
DLF	Depot License Fee
DM	Director of Mines
DoC	Department of Coal
DP	Draft Paragraph
DS	Denatured Spirit
DSR	District Sub-Registrar
EC	Excise Commissioner, Odisha
EC	Environment Clearance
ED	Excise Duty
EDC	Deputy Commissioner of Excise

Abbreviation	Expansion
ESH	Express State Highway
ET	Odisha Entertainment Tax
EW	Enforcement Wing
FC	Certificate of Fitness
FD	Finance Department
FL	Foreign Liquor
GoI	Government of India
GPA	General Power of Attorney
GRN	Goods Received Note
GRR	General Registration Register
GTO	Gross Turnovers
GVW	Gross Vehicle Weight
HoDs	Heads of the Departments
HoOs	Heads of the Offices
IA	Internal Audit
IAR	Internal Audit Report
IAW	Internal Audit Wing
IBM	Indian Bureau of Mines
ICM	Internal Control Mechanism
IDCO	Industrial Infrastructure Development Corporation of Odisha Ltd.
IF	Import Fee
IGR	Inspector General of Registration
IMFL	India Made Foreign Liquor
IPR	Industrial Policy Resolution
IR	Inspection Report
IS	Indian Stamp
ITC	Input Tax Credit
JCCT	Joint Commissioner of Commercial Taxes
LA	Local Authority
LC	Landing Cost
LF	Licence Fee
LRF	Label Registration Fee
LTU	Large Tax payer Unit
MC	Mineral Concession
MCDR	Mineral Conservation Development Rules
MCL	Mahanadi Coalfield Limited
MF	Mahua Flower
MGQ	Minimum Guaranteed Quantity
MIS	Management Information System
ML	Mining Lease
MMDR	Mines and Minerals (Development and Regulation)
MO	Mining Officer
MoC	Ministry of Coal
MoE	Ministry of Energy
MoEF	Ministry of Environment and Forest
MPR	Miscellaneous Proceeding Register
MV	Motor Vehicle

Abbreviation	Expansion
MVG	Market Value Guidelines
MVT	Motor Vehicle Tax
NDC	No Deduction Certificates
NH	National Highway
NTO	Net Taxable Turnover
OBM	Odisha Budget Manual
OEEP	Odisha Excise Exclusive Privilege
OEEPFL	Odisha Excise (Exclusive Privilege) Foreign Liquor Rules
OET	Odisha Entry Tax
OIC	Officer In-Charge
OLA	Odisha Legislative Assembly
OM	Odisha Minerals
OM	Odisha Mining
OMC	Odisha Mining Corporation
OMMC	Odisha Minor Mineral Concession
OMV	Odisha Motor Vehicles
OPDR	Odisha Public Demand Recovery
OR	Off Road
ORR	Off Road Register
OS	Out-Still
OSBC	Odisha State Beverages Corporation Limited
OST	Odisha Sales Tax
OTC	Odisha Treasury Code
OTT	One Time Tax
OVAT	Odisha Value Added Tax
PA	Performance Audit
PAC	Public Accounts Committee
PAG	Pr. Accountant General (E&RSA), Odisha
PCR	Progressive Collection Registers
PL	Prospecting License
POA	Power of Attorney
PP	Prospective Purchaser
PR	Permit Register
PSU	Public Sector Undertaking
PSV	Private Service Vehicle
PTE	Pollution Testing Equipment
PUC	Pollution Under Control
RC	Certificate of Registration
RF	Registration Fee
RI	Revenue Inspector
RML	Renewal of Mining Lease
ROM	Run-Of-Mines
RS	Rectified Spirit
RTO	Regional Transport Office
SCN	Show Cause Notices
SD	Stamp Duty
SE	Superintendent of Excise

Abbreviation	Expansion
SE	Superintending Engineer
SED	State Excise Duty
SH	State Highway
SION	Standard Input Output Norm
SLES	State Level Enforcement Squad
SPCB	State Pollution Control Board
SPR	Special Permit Register
SR	Sub-Registrar
STA	State Transport Authority
STA	Sale Tax Authority
TC	Transport Commissioner
TC	Treasury Challan
TDA	Tax Deducting Authorities
TDS	Deduction of Tax at Source
TER	Tax Evasion Report
TF	Transport Fee
TP	Transit Permits
TP	Transfer of Property
TTO	Taxable Turn Over
TWP	Temporary Working Permits
UC	User Charges
UF	Utilisation Fee
VATIS	Value Added Tax Information System
VCR	Vehicle Check Register