## **Glossary of abbreviations**

ACSIL	Aska Co-operative Sugar Industry Limited
AG	Accountant General
BL	Bulk Litre
CAG	Comptroller & Auditor General
CL	Country Liquor
CST	Central Sales Tax
CT & GST	Commercial Tax and Goods and Services Tax
DEO	District Excise Officer
EAL	Excise Adhesive Label
EC	Excise Commissioner
ECL	Electronics Cash Ledger
ED	Excise Duty
EDC	Excise Deputy Commissioners
ENA	Extra Neutral Alcohol
EVC	Excise Verification Certificate
FMFL	Foreign Made Foreign Liquor
GoI	Government of India
GoO	Government of Odisha
GRN	Goods Received Note
GST	Goods and Services Tax
IDCO	Odisha Industrial and Infrastructure Development
	Corporation
IMFL	Indian Made Foreign Liquor
ITC	Input Tax Credit
LPL	London Proof Litre
MoD	Ministry of Defence
NIC	National Informatics Centre
NOC	No Objection Certificate
OER	Odisha Excise Rules
OGST	Odisha Goods and Services Tax
OIC	Officer-in-Charge
OSBCL	Odisha State Beverages Corporation Limited
OVAT	Odisha Value Added Tax
RF	Registration Fee
SD	Stamp Duty
SE	Superintendent of Excise
SR	Sub-Registrar Sub-Registrar
TCS	Tax Collected at Source
VAT	Value Added Tax
VATIS	VAT Information System