## GLOSSARY

## Glossary of Abbreviations

| AAs | Assessing Authorities |
| :---: | :---: |
| AETOs | Assistant Excise and Taxation Officers |
| ATNs | Action Taken Notes |
| BEs | Budget Estimates |
| BIFR <br> BRC | Board of Industrial and Financial Reconstruction Bank Realisation Certificate |
| CBIC | Central Board of Indirect Taxes and Customs |
| CENVAT | Central Value Added Tax |
| CGST | Central Goods and Service Tax |
| CL | Country Liquor |
| CST Act | Central Sales Tax Act, 1956 |
| DETC | Deputy Excise and Taxation Commissioner |
| DHBVNL | Dakshin Haryana Bijli Vitran Nigam Limited |
| ETC | Excise and Taxation Commissioner |
| ETOs | Excise and Taxation Officers |
| FIRCs | Foreign Inward Remittance Certificate |
| FOB | Free on Board |
| GoI | Government of India |
| GST | Goods and Service Tax |
| GSTIN | Goods and Service Tax Identification Number |
| GTO | Gross Turnover |
| HSVP | Haryana Shahri Vikas Pradhikaran |
| HSAMB | Haryana State Agriculture Marketing Board |
| HVAT Act | Haryana Value Added Tax Act, 2003 |
| ICEGATE | Indian Customs Electronic Gateway |
| IGR | Inspector General of Registration |
| IGST | Integrated Goods and Service Tax |
| IMFL | Indian Made Foreign Liquor |
| IOCL | Indian Oil Corporation Limited |
| IR Act | Registration Act, 1908 |
| IRs | Inspection Reports |
| IS Act | Indian Stamp Act, 1899 |


| ITC | Input Tax Credit |
| :--- | :--- |
| JETC | Joint Excise and Taxation Commissioner |
| JSR | Joint Sub Registrar |
| MC | Municipal Corporation |
| PAC | Public Accounts Committee |
| PAG | Principal Accountant General (Audit) |
| PGT | Passengers and Goods Tax |
| PL | Proof Litre |
| PSU | Public Sector Undertaking |
| PWD (B\&R) | Public Works Department (Building and Roads) |
| RA | Revisional Authority |
| RF | Registration Fee |
| SGST Act | State Goods and Services Tax Act,2017 |
| SD | Stamp Duty |
| SED | State Excise Duty |
| SR | Sub Registrar |
| SSCA | Subject Specific Compliance Audit |
| STD | Sales Tax Department |
| STO | State Tax Officer |
| TDN | Tax Demand Notice |
| TINXSYS | Tax Information Exchange System |
| UT | Union Territory |
| UHBVNL | Uttar Haryana Bijli Vitran Nigam Limited |
| VAT | Value Added Tax |

