## GLOSSARY

Abbreviation	Expansion
AA	Assessing Authority
AC	Auxiliary Consumption
ACCT	Assistant Commissioner of Commercial Tax
ACSIL	Aska Cooperative Sugar Industries Limited
AEP	Annual Excise Policy
AG	Accountant General
APTO	Assistant Professional Tax Officer
ASIE	Assistant Sub-Inspector of Excise
ATN	Action Taken Note
AVR	Audit Visit Report
B&OE	Bihar and Orissa Excise
BE	Budget Estimate
BEFFMF	Board's Excise (Fixation of Fee on Mahua Flower)
BER	Board's Excise Rules
BMV	Bench Mark Valuation
BOR	Board of Revenue
C. Money	Consideration Money
CA	Competent Authority
CAG	Comptroller and Auditor General of India
CCT	Commissioner of Commercial Tax, Odisha
CDA	Cuttack Development Authority
CEI	Chief Electrical Inspector
CEO	Chief Executive Officer
CF	Conservator of Forest
CI	Charitable Institution
CIL	Coal India Limited
CMV	Central Motor Vehicle
CS	Country Spirit
CST	Central Sales Tax
СТО	Commercial Tax Officer
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
DFO	Divisional Forest Officer
DI	Director of Industries, Odisha
DIG	Deputy Inspector General
DISTCO	Distribution Company
DLVC	District Level Valuation Committee
DM	Director of Mines
DP	Draft Paragraph
DSE	Deputy Superintendent of Excise

Abbreviation	Expansion
DSR	District Sub-Registrar
EAL	Excise Adhesive Label
EC	Excise Commissioner, Odisha
EC	Environment Clearance
ED	Electricity Duty
EDC	Deputy Commissioner of Excise
EF	Export Fee
EI	Electrical Inspector
EMD	Earnest Money Deposit
ENA	Extra Neutral Alcohol
ETM	Excise Technical Manual
FC	Certificate of Fitness
FD	Finance Department
FR&SD	Forest Resource and Survey Division
GA	General Administration
GoI	Government of India
GRIDCO	Grid Corporation of Orissa Limited
GRN	Goods Received Note
GRR	General Registration Register
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
IBEUL	M/s Ind Barath Energy (Utkal) Limited
ICM	Internal Control Mechanism
ID	Illicitly Distilled
IDCO	Industrial Infrastructure Development Corporation of
	Odisha Ltd.
IE	Inspector of Excise
IF	Import Fee
IGR	Inspector General of Registration
IMFL	India Made Foreign Liquor
IOCL	Indian Oil Corporation Limited
IPR	Industrial Policy Resolution
IR	Inspection Report
IS	Indian Stamp
IT	Information Technology
ITC	Input Tax Credit
IU	Industrial Unit
JCCT	Joint Commissioner of Commercial Taxes
JIG	Joint Inspector General
L&T	Larsen and Toubro
LAC	Land Allotment Committee
LF	Licence Fee

Abbreviation	Expansion
LOCP	Lingaraj Open Coal Project
LR	Land Revenue
LRF	Label Registration Fee
LTU	Large Tax payer Unit
MC	Mineral Concession
MCO	Molasses Control Order
MDS	Multi-Disciplinary Squad
MF	Mahua Flower
MGQ	Minimum Guaranteed Quantity
MIS	Management Information System
ML	Mining Lease
MMDR	Mines and Minerals (Development and Regulation)
MO	Mining Officer
MoEF	Ministry of Environment and Forest
MPR	Miscellaneous Proceeding Register
MRP	Maximum Retail Price
MV	Motor Vehicle
MVG	Market Value Guidelines
MVT	Motor Vehicle Tax
NAC	Notified Area Council
NALCO	National Aluminium Company Limited
NH	National Highway
NTO	Net Taxable Turnover
OED	Orissa Electricity Duty
OEEP	Orissa Excise Exclusive Privilege
OEEPFL	Orissa Excise (Exclusive Privilege) Foreign Liquor Rules
OERC	Orissa Electricity Regulatory Commission
OET	Orissa Entry Tax
OFC	Orissa Forest Corporation
OFDC	Orissa Forest Development Corporation Limited
OGLS	Orissa Government Land Settlement
OIC	Officer In-Charge
OLA	Odisha Legislative Assembly
OLR	Orissa Land Reforms
OM, PTS &	Orissa Mining, Prevention of Theft and Smuggling &
IMRPSTT	Illegal Mining and Regulation of Possession, Storage,
	Trading and Transportation
OM	Orissa Minerals
OMMC	Orissa Minor Mineral Concession
OMV	Orissa Motor Vehicles
OPDR	Orissa Public Demand Recovery
OPLE	Orissa Prevention of Land Encroachment
OR	Off Road
OS	Out-Still
OSBC	Orissa State Beverages Corporation Limited
OST	Orissa Sales Tax
OTT	One Time Tax

Abbreviation	Expansion
OVAT	Orissa Value Added Tax
PA	Performance Audit
PAC	Public Accounts Committee
PCCF	Principal Chief Conservator of Forest
PCR	Permit Case Register
PR	Permit Register
PT	Professional Tax
R&DM	Revenue and Disaster Management
R&T	Registration and Turnover
RA	Registering Authority
RC	Certificate of Registration
RCF	Regional Conservator of Forest
RDA	Rourkela Development Authority
RF	Registration Fee
RI	Revenue Inspector
RML	Renewal of Mining Lease
ROM	Run-Of-Mines
RoR	Record of Right
RTO	Regional Transport Office
RTU	Rourkela Town Unit
SD	Stamp Duty
SE	Superintendent of Excise
SE	Superintending Engineer
SED	State Excise Duty
SIE	Sub-Inspector of Excise
SLSWCA	State Level Single Window Clearance Authority
SOCP	Samaleswari Open Cast Project
SPR	Special Permit Register
SR	Sub-Registrar
SRO	Statutory Regulatory Orders
STA	State Transport Authority
STPI	Software Technology Park of India
T&D	Transmission and Distribution
TC	Transport Commissioner
TG	Turbo Generator
TL	Transformation Loss
TO	Taxing Officer
TR	Tax Recovery
TRO	Tax Recovery Officer
TS	Thematic Study
TSL	Tata Steel Limited
TTO	Taxable Turn Over
UD	Un-Detected
UF	Utilisation Fee
VAL	Vedanta Aluminium Limited
VATIS	Value Added Tax Information System
VCR	Vehicle Check Register