

GLOSSARY

Glossary of Abbreviations

A

AA	Assessing Authority
ACCT	Assistant Commissioner of Commercial Taxes
ACET	Assistant Commissioner of Entertainment Tax
AEP	Annual Excise Policy
Al ₂ O ₃	Aluminium Metal
AMC	Annual Maintenance Contract
ATN	Action Taken Note
AVR	Audit Visit Report

B

B&OE Act	Bihar and Odisha Excise Act
BE	Budget Estimate
BER	Board's Excise Rules
BF	Bottling Fee
BL	Bulk Litre
BMV	Benchmark Value
BOR	Board of Revenue

C

CAAA	Certified Annual Audited Accounts
CCT	Commissioner of Commercial Taxes
CMV Rules	Central Motor Vehicles Rules
CS	Country Spirit
CSM	Cybertech Software and Multimedia Pvt. Limited
CST	Central Sales Tax
CT	Commercial Tax
CTO	Commercial Tax Officer
CUG	Closed User Group

D

DAC	Departmental Audit Committee
DCCT	Deputy Commissioner of Commercial Taxes
DDM	Deputy Directors of Mines
DEITY	Department of Electronics and Information Technology
DEO	District Excise Office
DIC	District Industries Centre
DIG	Deputy Inspector General
DMO	Director of Mines, Odisha
DSR	District Sub-Registrar

DTH Direct to Home

E

EAL Excise Adhesive Label

EC Excise Commissioner

ENT Entertainment Tax

EO Excise Officer

ePT e-Pass Type

e-SAFE e-Governance Security Standard Framework

EW Enforcement Wing

F

FC Certificate of Fitness

FCI Fixed Capital Investment

G

GIS Geographical Information System

GoI Government of India

GoO Government of Odisha

GPA General Power of Attorney

GPS Global Positioning System

GTO Gross Turnover

I

i3MS Integrated Mines and Minerals Management System

IAW Internal Audit Wing

IBM Indian Bureau of Mines

IIT Indian Institute of Technology

IF Import Fee

IGR Inspector General of Registration

IMFL India Made Foreign Liquor

IOG Inter-Organisational Group

IPR Industrial Policy Resolution

IPR Intellectual Property Rights

IR Inspection Report

IS Act Indian Stamp Act

ISL IDCOL Software Limited

ITC Input Tax Credit

J

JCCT Joint Commissioner of Commercial Taxes

JIG Joint Inspector General

L

LPL London Proof Litre

M

MC Rules Mineral Concession Rules
 MCD Rules Mineral Conservation and Development Rules
 MCV Mineral Carrying Vehicles
 MIS Management Information System
 MMDR Act Mines and Minerals (Development and Regulation) Act
 MO Mining Officer
 MoU Memorandum of Understanding
 MPR Miscellaneous Proceeding Register
 MTTTS Mineral Transportation Tracking System
 MV Motor Vehicle
 MV Tax Motor Vehicle Tax

N

NIC National Informatics Centre
 NOC No Objection Certificate
 NTO Net Taxable Turnover

O

OENT Act Odisha Entertainment Tax Act
 OET Odisha Entry Tax
 OIC Officer-in-Charge
 OMC Odisha Mining Corporation
 OM Rules Odisha Minerals, Prevention of Theft, Smuggling and
 Illegal Mining and Regulation of possession, Storage,
 Trading and Transportation Rules
 OMMC Rules Odisha Minor Minerals Concession Rules
 OMV Rules Odisha Motor Vehicles Rules
 OMVT Odisha Motor Vehicles Taxation
 ORR Off-Road Register
 OSBC Odisha State Beverage Corporation Limited
 OST Odisha Sales Tax
 OVAT Odisha Value Added Tax

P

PA Performance Audit
 PAC Public Accounts Committee
 PAG Principal Accountant General
 PDF Portable Document Format

PMU	Project Management Unit
POA	Power of Attorney
PPMS	Permit and Pass Management System
PR	Permit Register
PSV	Private Service Vehicle

R

R&DM	Revenue & Disaster Management
RA	Registering Authority
RC	Certificate of Registration
RF	Registration Fee
RFID	Radio Frequency Identification
RTO	Regional Transport Officer
RTO	Regional Transport Office

S

SD	Stamp Duty
SDTRL	State Drug Testing and Research Laboratory
SE	Superintendent of Excise
SED	State Excise Duty
SIM	Senior Inspector of Mines
SLTF	State Level Task Force
SMS	Short Messaging Service
SR	Sub-Registrar
SSI	Small Scale Industry
STA	State Transport Authority

T

TC	Transport Commissioner
TF	Transportation Fee
TINXSYS	Tax Information Exchange System
TP	Transit Permit
TRO	Tax Recovery Officer
TTO	Taxable Turnover
TV	Television

U

UF	Utilisation Fee
URS	User Requirement Specification



VAT

VATIS

VCR

Value Added Tax

VAT Information System

Vehicle Check Report