

## Glossary of Abbreviations

### A

AA	Assessing Authority
AEP	Annual Excise Policy
AMV	Additional Market Value
AVR	Audit Visit Report

### B

BMV	Benchmark value
BOR	Board of Revenue

### C

C & T	Commerce and Transport
CAAA	Certified Annual Audited Accounts
CC	Cubic Capacity
CGST	Central Goods & Services Tax
CMV	Central Motor Vehicle
CPS	Central Processing System
CS	Country Spirit
CST	Central Sales Tax
CT	Commercial Taxes

### D

DAC	Departmental Audit Committee
DDM	Deputy Director of Mines
DEO	District Excise Office
DL	Driving Licence
DR	Dead Rent

### E

EC	Excise Commissioner
ED	Excise Duty
EPH	Exclusive Privilege Holder
ET	Entry Tax

### G

GoO	Government of Odisha
GST	Goods & Services Tax
GSTC	Goods & Services Tax Council
GSTIN	Goods & Services Tax Identification Number
GSTN	Goods & Services Tax Network
GTO	Gross Turnover

**I**

IAW	Internal Audit Wing
IGR	Inspector General of Registration
IGST	Integrated Goods & Services Tax
IMFL	Indian Made Foreign Liquor
IR	Inspection Report
IS	Indian Stamp
ITC	Input Tax Credit

**J**

JCCT	Joint Commissioner of Commercial Taxes
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**L**

LL	Learners' Licence
LPL	London Proof Litre

**M**

MCR	Mineral Concession Rules
MCD	Mineral Conservation and Development
MF	Mohua Flower
MGQ	Minimum Guaranteed Quantity
MMDR	Mines and Minerals Development and Regulation
MoRTH	Ministry of Road Transport & Highways
MO	Mining Officer
MRP	Maximum Retail Price
MV	Motor Vehicle
MVI	Motor Vehicle Inspector

**O**

OMVT	Odisha Motor Vehicles Taxation
OPMS	Odisha Permit Management System
OSWAN	Odisha State Wide Area Network
OS	Out Still
OSBC	Odisha State Beverage Corporation
OST	Odisha Sales Tax
OVAT	Odisha Value Added Tax

**P**

PAC	Public Accounts Committee
PAG	Principal Accountant General
PIMS	Permit Issue Management System
PP	Permanent Permit
PSV	Private Service Vehicle

**R**

RA	Registering Authority
RF	Registration Fee
ROM	Run-of-Mine
RTA	Regional Transport Authority
RTO	Regional Transport Officer

**S**

SARFAESI	Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest
SD	Stamp Duty
SE	Superintendent of Excise
SDRF	Stamp Duty and Registration Fee
SGST	State Goods & Services Tax
SIR	Serious Irregularity Report
SLAO	Special Land Acquisition Officer
SR	Surface Rent
STA	State Transport Authority

**T**

TC	Transport Commissioner
TDS	Tax Deducted at Source
TI	Traffic Inspector
TP	Temporary Permit
TRO	Tax Recovery Officer
TTO	Taxable Turnover

**U**

UTGST	Union Territories Goods & Services Tax
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**V**

VATIS	VAT Information System
VCR	Vehicle Check Report
VPN	Virtual Private Network