

## ***GLOSSARY***

## GLOSSARY OF ABBREVIATIONS

Abbreviation	Full form of the abbreviation
AAs	Assessing Authorities
ACF	Assistant Conservators of Forest
AD	Additional demand
AETCs	Assistant Excise and Taxation Commissioners
AGT	Additional Goods Tax
ALR	Arrear of Land Revenue
BBMB	Bhakra Beas Management Board
BBN	Baddi, Barotiwala and Nalagarh
BDO	Block Development Officer
BEs	Budget Estimates
BWH	Bonded Ware House
CA	Compensatory Afforestation
CAATs	Computer Aided Audit Techniques
CAMPA	Compensatory Afforestation fund Management and Planning Authority
CEI	Chief Electrical Inspector
CF	Conservator of Forest
CGCR	Certain Goods Carried by Road
CL	Country Liquor
CS	Country Spirit
CST	Central Sales Tax
CZ	Central Zone
DC	Deputy Commissioner
DCR	Demand and Collection Register
DDO	Drawing and Disbursing Officer
DETC	Deputy Excise and Taxation Commissioner
DFOs	Divisional Forest Officers
DM	Divisional Manager
DVCs	District Valuation Committees
DR	Damage Report
EC	Empowered committee
ED	Electricity Duty
ENA	Extra Neutral Alcohol
ETC	Excise and Taxation Commissioner
ETI	Excise and Taxation Inspector
ETOs	Excise and Taxation Officers
FCA	Forest Conservation Act
GOI	Government of India
FS	Flying Squad
GST	General Sales Tax
GTO	Gross Turn Over
HOD	Head of the Department
HP	Himachal Pradesh
HPLR	Himachal Pradesh Land Revenue
HPGST	Himachal Pradesh General Sales Tax

*Audit Report for the year ended 31 March 2015 on Revenue Sector*

HP VAT	Himachal Pradesh Value Added Tax
HPID	Himachal Pradesh Infrastructure Development
HPMM	Himachal Pradesh Minor Minerals
HPMVR	Himachal Pradesh Motor Vehicle Rules
HPMVT	Himachal Pradesh Motor Vehicles Taxation
HPPGT	Himachal Pradesh Passengers and Goods Taxation
HPPGTR	Himachal Pradesh Passengers and Goods Tax Rules
HPPWD	Himachal Pradesh Public Works Department
HPSEBL	Himachal Pradesh State Electricity Board Ltd.
HPSFC	Himachal Pradesh State Forest Corporation
HRTC	Himachal Road Transport Corporation
IAC	Internal Audit Cell
IAW	Internal Audit Wing
IDEA	Interactive Data Extraction and Analysis
IFA	Indian Forest Act
IFS	Imported Foreign Spirit
IGR	Inspector General of Registration
IMFL	Indian Made Foreign Liquor
IMFS	Indian Made Foreign Spirit
IR Act	Indian Registration Act
IRs	Inspection Reports
IS Act	Indian Stamp Act
ISS	Inter State Sales
IT	Information & Technology
ITC	Input Tax Credit
MGQ	Minimum Guaranteed Quota
MIS	Management Information System
MPP & Power	Multi Purpose Projects and Power
MT	Metric Tonne
MVT	Motor Vehicles Tax
NH	National Highway
NIC	National Informatics Centre
NPV	Net Present Value
NZ	North Zone
PAG	Principal Accountant General
PC	Pricing Committee
PCCF	Principal Chief Conservator of Forest
PDR	Punjab Distillery Rules
PGT	Passenger and Goods Tax
PLs	Proof Liters
PSCs	Private Stage Carriages
RC	Registration Certificate
RR	Rural Road
RF	Registration fee

RLAs	Registering and Licensing Authorities
RS	Rectified Spirit
RTOs	Regional Transport Officers
SD	Stamp Duty
SDCs	Sub-Divisional Collectors
SFC	State Financial Corporation
SH	State Highway
SO	Section Officer
SRs	Sub Registrars
SRT	Special Road Tax
SSR	Spirit Store Room
STA	State Transport Authority
SZ	South Zone
TDN	Tax Demand Notice
TIN	Tax Identification Number
TTO	Taxable Turn Over
VAT	Value Added Tax
WP	Working Plan