

# **GLOSSARY**

## GLOSSARY

Abbreviation	Expansion
AA	Assessing Authority
AAOs	Assistant Audit Officers
AC	Air Conditioned
ACCT	Assistant Commissioner of Commercial Taxes
ACTO	Assistant Commercial Tax Officer
ADMs	Additional District Magistrates
AEPs	Annual Excise Policies
AF	Application Fee
AIR	Annual Information Return
AMC	Annual Maintenance Contract
AO	Audit Officer
AP	Andhra Pradesh
ARAI	Automotive Research Association of India
ATNs	Action Taken Notes
AVR	Audit Visit Report
B&OE	Bihar and Odisha Excise
BE	Budget Estimate
BER	Board's Excise Rules
BF	Bottling Fee
BG	Bank Guarantee
BL	Bulk Litre
BMV	Benchmark Value
BOCP	Bhubaneswari Open Cast Project
BOOT	Build Own Operate and Transfer
BOR	Board of Revenue
CA	Concession Agreement
CC	Certified Copies
CCT	Commissioner of Commercial Taxes
CIL	Coal India Limited
C Money	Consideration Money
CMV	Central Motor Vehicles
CrPC	Code of Criminal Procedure
CS	Country Spirit
CST	Central Sales Tax
CST (R&T)	Central Sales Tax (Registration & Turnover)
CTO	Commercial Tax Officer
DAC	Departmental Audit Committee
DBA	Database Administrator
DCCT	Deputy Commissioner of Commercial Taxes
DDM	Deputy Director of Mines

<b>Abbreviation</b>	<b>Expansion</b>
DEOs	District Excise Offices
DIGs	Deputy Inspector General
DMO	Director of Mines, Odisha
DPR	Detailed Project Report
DR	Disaster Recovery
DRs	District Registrars
DRSC	District Road Safety Committee
DSRs	District Sub Registrars
EA	Endorsement Authority
EC	Excise Commissioner
EC	Encumbrance Certificates
ECIL	Electronics Corporation of India Ltd.
EDC	Excise Deputy Commissioner
ENA	Extra Neutral Alcohol
EOs	Excise Officers
ET	Entry Tax
EW	Enforcement Wing
FC	Certificate of Fitness
FL	Foreign Liquor
GoI	Government of India
GoO	Government of Odisha
GPA	General Power of Attorney
GRRs	General Registration Registers
GTO	Gross Turn Over
GVW	Gross Vehicle Weight
HHTs	Hand Held Terminals
HPC	High Powered Committee
IAW	Internal Audit Wing
IBM	Indian Bureau of Mines
IC	Insurance Certificate
IDCO	Industrial Infrastructure Development Corporation of Odisha Ltd.
IDEA	Interactive Data Extraction and Analysis
IF	Import Fee
IGR	Inspector General of Registration
IL&FS	Infrastructure Leasing and Financial Services
IMFL	India Made Foreign Liquor
IPR	Intellectual Property Rights
IPRs	Industrial Policy Resolutions
IR	Inspection Report
IRDA	Insurance Regulatory and Development Authority
IS Act	Indian Stamp Act

Abbreviation	Expansion
ITC	Input Tax Credit
ITL	IL&FS Technologies Ltd.
JCCT	Joint Commissioner of Commercial Taxes
JIG	Joint Inspector General
LCD	Liquid Crystal Display
LF	Licence Fee
LMVs	Light Motor Vehicles
LOI	Letter of Intent
LPL	London Proof Litre
LRF	Label Registration Fee
LSP	Liquor Sourcing Policy
LUCG	Luhurachati Unified Check Gate
MC	Mineral Concession
MCD	Mineral Conservation and Development
MCL	Mahanadi Coalfields Limited
MGQ	Minimum Guaranteed Quantity
MIS	Management Information System
MMDR Act	Mines and Minerals (Development and Regulation), Act
MMP	Mission Mode Project
MoA	Memorandum Of Association
MoC	Ministry of Coal
MoRTH	Ministry of Road Transport and Highways
MOs	Mining Officers
MPRs	Miscellaneous Proceeding Registers
MRZ	Machine Readable Zone
MS	Mild Steel
MV	Motor Vehicle
MVG	Market Value Guidelines
MVIs	Motor Vehicle Inspectors
MVT	Motor Vehicles Tax
NeGP	National e-Governance Plan
NH	National Highways
NIC	National Informatics Centre
NLRMP	National Land Record Modernisation Programme
NOC	No Objection Certificates
OA	Odisha Amendment
OCAC	Odisha Computer Application Centre
OEEP	Odisha Excise Exclusive Privilege
OeSL	Odisha e-Governance Services Limited
OET	Odisha Entry Tax
OIC	Officer-In-Charge

<b>Abbreviation</b>	<b>Expansion</b>
OM Rules	Odisha Minerals (Prevention of Theft, etc.) Rules
OMC	Odisha Mining Corporation
OMV	Odisha Motor Vehicles
OMVT	Odisha Motor Vehicles Taxation
ORRs	Off Road Registers
ORSS	Odisha Road Safety Society
OSBC Ltd.	Odisha State Beverage Corporation Limited
OSRTC	Odisha State Road Transport Corporation
OS Rules	Odisha Stamp Rules
OST	Odisha Sales Tax
OSWAN	Odisha State Wide Area Network
OTT	One Time Tax
OVAT	Odisha Value Added Tax
PA	Performance Audit
PAC	Public Accounts Committee
PAG	Principal Accountant General
PPP	Public Private Partnership
PR	Permit Register
PSV	Private Service Vehicle
PUCC	Pollution under Control Certificate
R&DM	Revenue & Disaster Management
RA	Registering Authority
RC	Certificate of Registration
RF	Registration Fee
RLW	Registered Laden Weight
ROM	Run-of-Mine
RSW	Road Safety Weeks
RTO	Regional Transport Officers
SARFAESI Act	Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002
SD	Stamp Duty
SE	Superintendent of Excise
SED	State Excise Duty
SH	State Highways
SLA	Service Level Agreement
SMS	Short Messaging Service
SPRs	Special Permit Registers
SPV	Special Purposes Vehicle
SRO	Sub-Registrar Office
SRs	Sub Registrars
SRSC	State Road Safety Council
STA	State Transport Authority

---

---

<b>Abbreviation</b>	<b>Expansion</b>
STAT	State Transport Appellate Tribunal
SWAN	State Wide Area Network
TC	Transport Commissioner
TF	Transportation Fee
TIN	Taxpayers' Identification Number
TO	Taxing Officer
TR	Tax Recovery
TROs	Tax Recovery Officers
TTO	Taxable Turnover
UC	User Charges
UCGs	Unified Check Gates
UCs	Utilisation Certificates
UF	Utilisation Fee
ULW	Unladen Weight
VA	Verification Authority
VATIS	Value Added Tax Information System
VCRs	Vehicle Check Reports
WIM	Weigh in Motion