

## GLOSSARY OF TERMS & ABBREVIATIONS

<b>AA</b>	Assessing Authority
<b>AC</b>	Assistant Commissioner
<b>ACET</b>	Assistant Commissioner of Entertainment Tax
<b>Addl. IG</b>	Additional Inspector General, Registration
<b>AIGs</b>	Assistant Inspector General, Registration
<b>Appendix-II register</b>	Register maintained by the entertainment tax offices having all the receipts of the Entertainment Tax Department
<b>AR</b>	Audit Report
<b>ARTOs</b>	Assistant Regional Transport Officers
<b>ATNs</b>	Action taken Notes
<b>BE</b>	Budget Estimate
<b>BG</b>	Bank Guarantee
<b>Bhumidhar</b>	Person having free hold property with full transferable right
<b>BLF</b>	Basic Licence Fee
<b>CCT</b>	Commissioner Commercial Tax
<b>Chauhaddi</b>	Properties situated in the boundary of the land in question
<b>CMV Act</b>	Motor Vehicle Act, 1988
<b>CMV Rules</b>	Central Motor Vehicle Rules, 1989
<b>CRC</b>	Central Registration Certificate
<b>CST</b>	Central Sales Tax
<b>CTO</b>	Commercial Tax Officer
<b>DC</b>	Deputy Commissioner
<b>DCET</b>	Deputy Commissioner Entertainment Tax
<b>DEO</b>	District Excise Officer
<b>DETO</b>	District Entertainment Tax Officer
<b>DIG</b>	Deputy Inspector General, (Registration)
<b>DM</b>	District Magistrate
<b>DMO</b>	District Mines Officer
<b>DTCs</b>	Deputy Transport Commissioners
<b>ET</b>	Tax on Entry of Goods into Local Area
<b>FL</b>	Foreign Liquor
<b>Form MM-11</b>	Transit Pass issued by the holder of the mining lease or crusher plant for transportation of minor mineral
<b>Form-C</b>	Transit Pass issued by the holder of the licence for storage of minor mineral for transportation of minor mineral
<b>G-12</b>	Details of Settled shops
<b>G-6</b>	Register maintained by the excise offices having all

	the receipts of the Excise Department
<b>GOs</b>	Government Orders
<b>GVW</b>	Gross Vehicle Weight
<b>IA</b>	Internal Audit
<b>IAW</b>	Internal Audit Wing
<b>IGR</b>	Inspector General, Registration
<b>IMFL</b>	Indian Made Foreign Liquor means spirit made in India and sophisticated or coloured so as to resemble flavour or colour of liquor imported into India
<b>IR</b>	Inspection Report
<b>IR Act</b>	Indian Registration Act, 1908
<b>IS Act</b>	Indian Stamp Act, 1899
<b>ITC</b>	Input Tax Credit
<b>JC</b>	Joint Commissioner
<b>JnNURM</b>	Jawaharlal Nehru National Urban Renewal Mission
<b>MCR</b>	Mineral Concession Rules, 1960
<b>MF-4</b>	It is a gate pass through which molasses is dispatched by the sugar factories to distilleries
<b>MGQ</b>	Minimum Guaranteed Quota
<b>Mining Lease</b>	Mining lease means a lease granted for the purpose of undertaking mining operations, and includes a sub lease granted for such purpose
<b>Mining Permit</b>	Mining Permit means a permit granted under these rules to extract a specified quantity of minor mineral within the period stipulated in the permit
<b>Minor Minerals</b>	Minor Minerals means building stones, gravel, ordinary clay, ordinary sand etc.
<b>MMDR Act</b>	The Mines and Minerals (Development and Regulation) Act, 1957
<b>Model Shops</b>	Model Shops is a licenced shop situated in the commercially approved area of the corporation, city or municipality having at least 600 square feet carpet area and having facility of drinking of IMFL and Beer
<b>MV Act</b>	Motor Vehicle Act, 1988
<b>MV Rules</b>	Central Motor Vehicle Rules, 1989
<b>OTSS</b>	One Time Settlement Scheme
<b>PA</b>	Performance Audit
<b>PAC</b>	Public Account Committee
<b>RC</b>	Registration Certificate
<b>RCs</b>	Recovery Certificates
<b>RITC</b>	Reverse Input Tax Credit
<b>RTOs</b>	Regional Transport Officers
<b>SDM</b>	Sub District Magistrate

<b>SDT</b>	State Development Tax
<b>SEZ</b>	Special Economic Zone
<b>SIB</b>	Special Investigation Branch
<b>SRO</b>	Sub Registrar Office
<b>SRs</b>	Sub Registrars
<b>SVOP</b>	Uttar Pradesh Stamp (Valuation of Property) Rules, 1997
<b>Taxation Officer</b>	RTO or ARTO is defined as taxation officer within the local limits of their respective region or sub-region under UPMVT Rules, 1998
<b>TC</b>	Transport Commissioner
<b>TDS</b>	Tax Deducted at Source
<b>Television Signal Receiver Agency</b>	Television Signal Receiver Agency means a place of entertainment by whatever name called where business of selling or letting on hire or distribution or exchange or putting into circulation in any manner whatsoever of television signal receiver
<b>UP</b>	Uttar Pradesh
<b>UPMMC Rules</b>	Uttar Pradesh Minor Mineral (Concession) Rules, 1963
<b>UPMVT Act</b>	Uttar Pradesh Motor Vehicles Taxation Act, 1997
<b>UPMVT Rules</b>	Uttar Pradesh Motor Vehicles Taxation Rules, 1998
<b>UPSRTC</b>	Uttar Pradesh State Road Transport Corporation
<b>UPTT</b>	Uttar Pradesh Trade Tax
<b>UPUPD Act</b>	Uttar Pradesh Urban Planning and Development Act, 1973
<b>UPVAT</b>	Uttar Pradesh Value Added Tax
<b>UPZA&amp;LR Act</b>	Uttar Pradesh <i>Zamindari</i> Abolition and Land Reforms Act, 1950
<b>VAHAN Software</b>	Designed for keeping vehicles details such as registration certificate, permit and taxes etc.
<b>VAT</b>	Value Added Tax
<b>VYAS</b>	Vanijya Kar Automation System
<b>WCT</b>	Works Contract Tax

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