

Abbreviations

ACIT	Assistant Commissioner of Income Tax
Act	Income Tax Act, 1961
ALP	Arm's Length Price
AO	Assessing Officer
AOP	Association of Person
AST	Assessment Information System
AY	Assessment Year
CASS	Computer Aided Scrutiny Selection
CBDT	Central Board of Direct Taxes
CCIT	Chief Commissioner of Income Tax
CIT	Commissioner of Income Tax
CIT(A)	Commissioner of Income Tax (Appeals)
CPC	Centralized Processing Centre
CPGRAMS	Centralized Public Grievance Redress and Monitoring System
CSO	Central Statistical Office
CT	Corporation Tax
CVC	Central Vigilance Commission
DGIT (Systems)	Director General of Income Tax (Systems)
DOR	Department of Revenue
DSIR	Department of Scientific and Industrial Research
DT	Direct Taxes
FIR	First Information Report
FY	Financial Year
GDP	Gross Domestic Product
GTR	Gross Tax Receipts
IRLA	Individual Running Ledger Account
IT	Income Tax
ITAT	Income Tax Appellate Tribunal
ITBA	Income Tax Business Application
ITD	Income Tax Department
ITO	Income Tax Officer
ITR/Return	Income Tax Return
JCIT	Joint Commissioner of Income Tax
LTCG	Long term capital Gain
LTCL	Long term capital loss
PAC	Public Accounts Committee
PAN	Permanent Account Number
Pr. CCA	Principal Chief Controller of Accounts
Pr. CCIT	Principal Chief Commissioner of Income Tax
MAT	Minimum Alternate Tax
MOP	Manual of Office Procedure
NMS	Non-filers Monitoring System
ROC	Registrar of Companies
Rules	Income Tax Rules, 1962
TCS	Tax Collected at Source
TDS	Tax Deducted at Source
TP	Transfer Pricing
TPO	Transfer Pricing Officer

