

Abbreviations

ACIT	Assistant Commissioner of Income Tax
Act	Income Tax Act, 1961
AE	Associated Enterprises
ALP	Arm's Length Price
AO	Assessing Officer
AIR	Annual Information Return
AY	Assessment Year
CASS	Computer Assisted Scurtiny 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)
CPM	Cost Plus Method
CSO	Central Statistical Office
CT	Corporation Tax
CUP	Comparable Uncontrolled Price
DGIT (Systems)	Director General of Income Tax (Systems)
DOR	Department of Revenue
DRP	Dispute Resolution Panel
DT	Direct Taxes
FY	Financial Year
GDP	Gross Domestic Product
GTR	Gross Tax Receipts
HTM	Held to Maturity
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
PAC	Public Accounts Committee
PAN	Permanent Account Number
Pr. CCA	Principal Chief Controller and Accounts
Pr. CCIT	Principal Chief Commissioner of Income Tax
MAM	Most Appropriate Method
MAT	Minimum Alternate Tax
MOP	Manual of Office Procedure
NJRS	National Judicial Reference System
NMS	Non-filers Monitoring System
OERC	Odisha Electricity Regulatory Commission
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
TRO	Tax Recovery Officer
TNMM	Transaction Net Margin Method