

## Glossary of Abbreviations

Abbreviation	Full form
AA	Assessing Authority
AC	Air Conditioned
ACAIT	Assistant Commissioner of Agricultural Income Tax
ACMOH	Assistant Chief Medical Officer of Health
ACTO	Assistant Commercial Tax Officer
Addl. CAIT	Additional Commissioner of Agricultural Income Tax
Addl. CCT	Additional Commissioner of Commercial Taxes
ADM	Additional District Magistrate
ADSR	Additional District Sub-Registrar
AIT	Agricultural Income Tax
AITO	Agricultural Income Tax Officer
ARA	Additional Registrar of Assurances
ASE	Additional Superintendent of Excise
ATS	Amusement Tax Section
BE	Budget Estimates
BFOA	Brick Field Owners' Association
BL	Bulk Litre
BL&LRO	Block Land and Land Reforms Officer
BOI	Bureau of Investigation
BPDR Act	Bengal Public Demands Recovery Act
C&I Department	Commerce and Industries Department
CAIT	Commissioner of Agricultural Income Tax
CCT	Commissioner of Commercial Taxes
CE	Chemical Examiner
CESC	Calcutta Electric Supply Corporation
CF	Certificate of Fitness
CMC	Calcutta Municipal Corporation (now KMC)
CMOH	Chief Medical Officer of Health
CMV Rules	Central Motor Vehicles Rules
CO	Certificate Officer
CORD	Computerisation of Registration of Documents
CST Act	Central Sales Tax Act
CTC	Calcutta Transport Corporation
CTO	Commercial Tax Officer

CTP	Contractual Transfer Price
DAIT	Directorate of Agricultural Income Tax
DAS	Digital Assessable cable TV System
DCAIT	Deputy Commissioner of Agricultural Income Tax
DCCT	Deputy Commissioner of Commercial Taxes
DCPT	Deputy Commissioner of Profession Tax
DCT	Directorate of Commercial Taxes
DIGR	Deputy Inspector General of Registration
DL&LRO	District Land and Land Reforms Officer
DLR&S	Director of Land Records and Surveys
DSR	District Sub-Registrar
EC	Eligibility Certificate
FL	Foreign Liquor
GIR	General Index Register
GVW	Gross Vehicle Weight
HMC	Howrah Municipal Corporation
I&WD	Irrigation & Waterways Department
IAW	Internal Audit Wing
IGR	Inspector General of Registration
IR Act	Indian Registration Act
IS Act	Indian Stamp Act
IT	Information Technology
ITC	Input Tax Credit
JCCT	Joint Commissioner of Commercial Taxes
KMC	Kolkata Municipal Corporation
L&LR Department	Land and Land Reforms Department
LPL	London Proof Litre
LRC	Land and Land Reforms Commissioner
MC	Municipal Corporation
MMDR Act	Mines and Minerals (Development and Regulation) Act
MSO	Multi System Operator
MV	Motor Vehicles
NSSF	National Small Savings Fund
PIU	Project Implementation Unit
PTO	Profession Tax Officer
PVD	Public Vehicles Department
PWD	Public Works Department

PWRD	Public Works (Roads) Department
RA	Registering Authority
RC	Registration Certificate
RO	Registration Office
SDB	Sunderban Development Board
SDL&LRO	Sub-divisional Land and Land Reforms Officer
SE	Superintendent of Excise
STA	State Transport Authority
STD	Subscriber Trunk Dialling
STDS	Sales Tax Deducted at Source
TDS	Tax Deducted at Source
TOS	Turnover of Sales
TRO	Tax Recovery Officer
VAT	Value Added Tax
WBAT & OTMV Act	West Bengal Additional Tax & One-time Tax on Motor Vehicles Act
WBCU	West Bengal Central Unit
WBE (FL) Rules	West Bengal Excise (Foreign Liquor) Rules
WBL&LR Manual	West Bengal Land and Land Reforms Manual
WBLR Act	West Bengal Land Reforms Act
WBMB Rules	West Bengal Municipal Building Rules
WBMM Rules	West Bengal Minor Minerals Rules
WBMV Rules	West Bengal Motor Vehicles Rules
WBMVT Act	West Bengal Motor Vehicles Tax Act
WBNU	West Bengal North Unit
WBSSEDCL	West Bengal State Electricity Distribution Company Limited
WBS (PUI) Rules	West Bengal Stamp (Prevention of Undervaluation of Instruments) Rules
WBSRDA	West Bengal State Rural Development Agency
WBSTPTCE Act	West Bengal State Tax on Professions, Trades, Callings and Employments Act
WBSU	West Bengal South Unit
WBVAT Act	West Bengal Value Added Tax Act
WBWU	West Bengal West Unit