

# **GLOSSARY**

## Glossary of Abbreviations

Abbreviations	Full form
AA	Assessing Authority
A&E	Accounts & Entitlement
ACCT	Assistant Commissioner of Commercial Taxes
AG	Accountant General
ACE	Assistant Commissioner of Excise
ATNs	Action Taken Notes
BE	Budget Estimates
BVAT Act	Bihar Value Added Tax Act
BTEG Act	Bihar Tax on Entry of Goods into local areas for Consumption, Use or Sale therein Act
BMVT Act	Bihar Motor Vehicles Tax Act
BBP	Bihar Budget Procedure
BSBCL	Bihar State Beverage Corporation Limited
BL	Bulk Litre
CE	Commissioner of Excise
CCT	Commissioner of Commercial Taxes
CST Act	Central Sales Tax Act
CMV Rules	Central Motor Vehicles Rules
CVC	Central Vigilance Commission
CTO	Commercial Taxes Officer
C-II	Tax deduction certificate
DCCT	Deputy Commissioner of Commercial Taxes
DCB Register	Demand, Collection and Balance Register
D-IX	Statement of road permits
ED	Electricity Duty
ET-III	Monthly abstract of entry tax
ET-IV	Quarterly return of entry tax
ET-V	Annual return of entry tax
ET-IX	Form of declaration under the BTEG Rules
ET-X	Statement of claim for reduction in the liability of VAT
ET-XI	Statement of purchases of scheduled goods from registered dealers
ET-XII	Security bond under BTEG Rules
Form C	Used to purchase goods at concessional rate of tax in course of inter-state trade and commerce
HSD	High Speed Diesel
ITC	Input Tax Credit
IB	Bureau of Investigation
IMFL	India Made Foreign Liquor
IR	Inspection Report
JCCT	Joint Commissioner of Commercial Taxes
L-1	Lowest tenderer
LT	Luxury Tax

LPL	London Proof Litre
MGQ	Minimum Guaranteed Quantity
MRP	Maximum Retail Price
MS	Motor Spirit
MV Act	Motor Vehicles Act
NIT	Notice Inviting Tender
OMC	Oil Marketing Company
PAC	Public Accounts Committee
PDR	Public Demand Recovery
PET	Polyethylene terephthalate
PPSWR	Probability Proportion to size with replacement
RT-III	Annual return under BVAT Act
SE	Superintendent of Excise
TAR	Tax Audit Report
VAT	Value Added Tax
VATMIS	Value Added Tax Management Information System