

Glossary

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| Addl. CIT | Additional Commissioner of Income Tax |
| AIRs | Annual Information Returns |
| AO | Assessing Officer |
| AY | Assessment Year |
| CAP | Central Action Plan |
| CBDT | Central Board of Direct Taxes |
| CCIT | Chief Commissioner of Income Tax |
| CIB | Central Information Branch |
| CREDAI | Confederation of Real Estate Developers' Associations of India |
| D&CR | Demand and Collection Register |
| DAO | Designated Assessing Officer |
| DCF | Discounted Free Cash Flow |
| DIT | Directorate of Income Tax |
| DRC | Development Rights Certificate |
| EWS | Economically Weaker Section |
| FAO | Field Audit Office |
| FMV | Fair Market Value |
| FSI | Floor Space Index |
| FT & TR | Foreign Tax & Tax Research |
| FY | Financial Year |
| HUF | Hindu Undivided Family |
| I&CI | Intelligence and Criminal Investigation |
| IGR | Inspector General of Registrations |
| ITD | Income Tax Department |
| ITRs | Income Tax Returns |
| JAOs | Jurisdictional Assessing Officers |
| JCSIT | Joint Commissioner of Income Tax |
| LIG | Lower Income Group |
| MAT | Minimum Alternate Tax |
| NAV | Net Assets Value |
| NMS | Non-filers Monitoring System |
| PAN | Permanent Account Number |
| Pr. CIT | Principal Commissioner of Income Tax |
| Pr. DGIT | Principal Director General of Income Tax |
| RERA | Real Estate Regulatory Authority |
| RO | Registrar Office |
| ROC | Registrar of Companies |
| SRO | Sub-Registrar Office |
| TAN | Tax Deduction and Collection Account Number |
| TCS | Tax Collected at Source |
| TDR | Transfer of Development Rights |
| TDS | Tax Deducted at Source |
| TRACES | TDS Reconciliation Analysis and Correction Enabling System |
| WIP | Work in Progress |

