

Abbreviations

ACIT	Assistant Commissioner of Income Tax
ACT	Income Tax Act, 1961
AO	Assessing Officer
AOP	Association of Persons
AST	Assessment module of IT system
AY	Assessment Year
BOT	Built, Operate and Transfer
CBDT	Central Board of Direct Taxes
CCIT	Chief Commissioner of Income Tax
CIT	Commissioner of Income Tax
DIT	Directorate of Income Tax
FY	Financial Year
ITAT	Income Tax Appellate Tribunal
ITD	Income Tax Department
ITO	Income Tax Officer
JCIT	Joint Commissioner of Income Tax
TDS	Tax Deducted at Source
UT	Union Territory
WDV	Written Down Value