

GLOSSARY

Glossary of Abbreviations

Abbreviation	Full form
AA	Assessing Authority
AC	Air Conditioned
ADM	Additional District Magistrate
ADSR	Additional District Sub-Registrar
AG	Accountant General
ARA	Additional Registrar of Assurance
ARTO	Additional Regional Transport Officer
BE Act	Bengal Excise Act
BIL	Bata India Limited
BL	Bulk Litre
BL&LRO	Block Land and Land Reforms Officer
BPDR Act	Bengal Public Demands Recovery Act
C&I Department	Commerce and Industries Department
CAG	Comptroller and Auditor General of India
CAIT	Commissioner of Agricultural Income Tax
CCT	Commissioner of Commercial Taxes
CEL	Chemical Examination Laboratory
CF	Certificate of Fitness
CMV Rules	Central Motor Vehicles Rules
CORD	Computerisation of Registration of Documents
CS	Country Spirit
CST Act	Central Sales Tax Act
CTO	Commercial Tax Officer
CTP	Contractual Transfer Price
DAIT	Directorate of Agricultural Income Tax
DCT	Directorate of Commercial Taxes
DEC	Deputy Excise Collector
DI	Directorate of Industries
DIGR	Deputy Inspector General of Registration
DL&LRO	District Land and Land Reforms Officer
DLR&S	Director of Land Records and Surveys

DMM	Director of Mines and Minerals
DP	Draft Paragraph
DR	District Registrar
DSLWB	Directorate of State Lotteries, West Bengal
DSR	District Sub-Registrar
EC	Eligibility Certificate
EC	Excise Commissioner
FL	Foreign Liquor
FLA Collector	First Land Acquisition Collector
GVW	Gross Vehicle Weight
HBS	High Bouquet Spirit
I&WD	Irrigation & Waterways Department
IAW	Internal Audit Wing
IGF	Initial Grant Fee
IGR	Inspector General of Registration
IGR&CSR	Inspector General of Registration & Commissioner of Stamp Revenue
IMFL	India Made Foreign Liquor
IR	Inspection Report
IR Act	Indian Registration Act
IS Act	Indian Stamp Act
ITC	Input Tax Credit
JCSR	Joint Commissioner of Stamp Revenue
JIGR	Joint Inspector General of Registration
L&LR Department	Land and Land Reforms Department
LLDPE	Linear Low Density Polyethylene
LPL	London Proof Litre
LRC	Land and Land Reforms Commissioner
LTU	Large Taxpayers Unit
MMDR Act	Mines and Minerals (Development and Regulation) Act
MRP	Maximum Retail Price
MT	Metric Ton
MV	Motor Vehicles

NHAI	National Highway Authority of India
NIC	National Informatics Centre
PA	Performance Audit
PAC	Public Accounts Committee
PCB	Pollution Control Board
PVD	Public Vehicles Department
RA	Registering Authority
RC	Registration Certificate
RS	Rectified Spirit
RDPL	Riverbank Developers Private Limited
RTA	Regional Transport Authority
RTO	Regional Transport Office
SCN	Show Cause Notice
SE	Superintendent of Excise
SDL&LRO	Sub-divisional Land and Land Reforms Officer
SJDA	Siliguri Jalpaiguri Development Authority
SR	State Register
Sr. JCCT	Senior Joint Commissioner of Commercial Taxes
STA	State Transport Authority
STDS	Sales Tax Deducted at Source
TCTP	Taxable Contractual Transfer Price
TDR	Tax Demand Register
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
WBE (FL) Rules	West Bengal Excise (Foreign Liquor) Rules
WBL&LR Manual	West Bengal Land and Land Reforms Manual
WBLSSPL	West Bengal Lottery Stockists Syndicate Pvt. Ltd.
WBLR Act	West Bengal Land Reforms Act
WBMC	West Bengal Molasses Control
WBMM Rules	West Bengal Minor Minerals Rules

WBMV Rules	West Bengal Motor Vehicles Rules
WBMVT Act	West Bengal Motor Vehicles Tax Act
WBREP Act	West Bengal Rural Employment and Production Act
WBSEDCL	West Bengal State Electricity Distribution Company Limited
WBSL	West Bengal State Lotteries
WBST Act	West Bengal Sales Tax Act
WBT Rules	West Bengal Treasury Rules
WBTIDCL	West Bengal Transport Infrastructure Development Corporation Limited
WBVAT Act	West Bengal Value Added Tax Act