





## *Glossary*

<b>Chapter - I : General</b>	
PAG	Principal Accountant General (Audit), Assam
AGST	Assam General Sales Tax
APTC & E	Assam Professions, Traders, Callings and Employments
AVAT	Assam Value Added Tax
BE	Budget Estimate
CST	Central Sales Tax
GoA	Government of Assam
GoI	Government of India
IR	Inspection Report
PA	Performance Audit
PAC	Public Accounts Committee
VAT	Value Added Tax
<b>Chapter - II : Finance (Taxation) Department</b>	
AA	Assessing Authority
ABR	Assam Board of Revenue
AC	Arrear Certificate
ACT	Assistant Commissioner of Taxes
AGST	Assam Goods and Services Tax
AIDC	Assam Industrial Development Corporation
AMC	Asset Management Cell
AO	Assessing Officer
AVAT	Assam Value Added Tax
BPDR	Bengal Public Demands Recovery
CD	Certificate Debtor
CST	Central Sales Tax
CT	Commissioner of Taxes
DC	District Collector
DCB	Demand Collection and Balance
DCT	Deputy Commissioner of Taxes
GST	Goods and Services Tax
IMFL	India Made Foreign Liquor
JCT	Joint Commissioner of Taxes
MD	Managing Director
OIL	Oil India Ltd.
ONGC	Oil and Natural Gas Corporation Ltd.
RO	Recovery Officer
ST	Superintendent of Taxes
TIMS	Tax Information Management System
TINXSYS	Tax Information Exchange System
VAT	Value Added Tax

<b>Chapter - III : Excise Department</b>	
ABW	Assam Bonded Warehouse
ACE	Additional Commissioner of Excise
AE	Assam Excise
BL	Bulk Litre
CE	Commissioner of Excise
GoA	Government of Assam
IMFL	India Made Foreign Liquor
MRP	Maximum Retail Price
SE	Superintendent of Excise
VAT	Value Added Tax
<b>Chapter - IV : Transport Department</b>	
AMV	Assam Motor Vehicle
AMVT	Assam Motor Vehicle Taxation
DTO	District Transport Officer
GoA	Government of Assam
MV	Motor Vehicle
<b>Chapter - V : Environment and Forests Department</b>	
AMMC	Assam Minor Mineral Concession
APCCF	Additional Principal Chief Conservator of Forests
CCF	Chief Conservator of Forests
CF	Conservator of Forests
DCF	Deputy Conservator of Forests
DFO	Divisional Forest Officer
MMDRR	Mines and Minerals Development, Restoration and Rehabilitation
PCCF & HoFF	Principal Chief Conservator of Forests and Head of Forests Force