## GLOSSARY OF ABBREVIATIONS

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Abbreviations	Full form
AIG	Assistant Inspector General
ATNs	Action Taken Notes
BEs	Budget Estimates
BET	Bihar Entry Tax
BFR	Bihar Financial Rules
BGST	Bihar Goods and Services Tax
BMVT Act	Bihar Motor Vehicle Taxation Act
BMVT Rules	Bihar Motor Vehicle Taxation Rules
BTEG Act	Bihar Tax on entry of goods into local areas for Consumption,
DILOIN	Use or Sale therein Act
BVAT Act	Bihar Value Added Tax Act
CAG	Comptroller and Auditor General of India
CBIC	Central Board of Indirect Taxes and Customs
CGST	Central Goods and Services Tax
CMV Rules	Central Motor Vehicles Rules
CST	Commissioner of State Tax
CTD	Commercial Taxes Department
DCST/ACST	Deputy Commissioner of State Tax /Assistant Commissioner
Destricsi	of State Tax
DIGs	Deputy Inspectors General
DL	Driving Licence
DLAO	District Land Acquisition Officer/ Office
DM	District Magistrate
DSR	District Sub Registrar
DTOs	District Transport Officers/ Office
ET	Entry Tax
HHD	Hand Held Device
IGR	Inspector General, Registration
IGST	Integrated Goods and Services Tax
IRs	Inspection Reports
IS	Indian Stamp
ITC	Input Tax Credit
JCST	Joint Commissioner of State Tax
JSRs	Joint Sub-Registrars
MV Act	Motor Vehicles Act
MVIs	Motor Vehicle Inspectors
MVR	Minimum Value Register
OGRAS	Online Government Receipts Accounting System
PAC	Public Accounts Committee
RECTLARR	Right to Fair Compensation and Transparency in Land
	Acquisition, Rehabilitation, and Resettlement Act
RTA	Regional Transport Authorities
SOP	Standing Operating Procedure
SRs	Sub-Registrars
STC	State Transport Commissioner
UTGST	Union Territory Goods and Services Tax
VAT	Value added Tax