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# Abbreviations

AC	Appeal Cases
ACED	Assistant Controller of Estate Duty
AG	Attorney General
AIR	All India Reporter
All	Allahabad
All ER	All England Law Reports
All ER Rep	All England Law Report Reprints
ALT	Andhra Law Times
AP	Andhra Pradesh
APLJ	Andhra Pradesh Law Journal
App Cas	Law Reports, Appeal Cases, House of Lords 15 Vols. 1875-1890
As	Assam
ATC	Annotated Tax Cases
Beav	Beavan's Reports, Rolls Court, 36 Vol. 1838- 1866
BLJR	Bihar Law Journal Reports
Bom	Bombay
BTR	British Tax Review
CA	Court of Appeal
CAL	Calcutta
CBDT	Central Board of Direct Taxes
Commr	Commissioner
Commr Agl IT	Commissioner of Agricultural Income Tax
Ch	Reports in Chancery
Ch D	Chancery Division
CGT	Commissioner of Gift Tax
CIT	Commissioner of Income Tax
CWT	Commissioner of Wealth Tax
CED	Controller of Estate Duty

CLD	Calcutta Law Journal
CLR	Calcutta Law Report
CTR	Current Tax Report
CLP	Current Legal Problems
CWN	Calcutta Weekly Notes
De GF & J	De Gex, Fisher and Jones Chancery
Del	Delhi
DLT	Delhi Law Times
ED	Estate Duty
ER	English Reports
FA	Finance Act
FB	Full Bench
Gau	Gauhati
GLR	Gujarat Law Report
GT	Gift Tax
Guj	Gujarat
Hare	Hare's Reports, Vice-Chancellor's Court
HL	House of Lords
HP	Himachal Pradesh
IA	Indian Appeals
IC	Indian Cases
ILR	Indian Law Reports
In re	In regard to
IR	Inland Revenue Commissioners
IT	Income Tax
ITAT	Income Tax Appellate Tribunal
ITC	Income Tax Cases
ITO	Income Tax Officer
ITR	Income Tax Reports
JK	Jammu & Kashmir
Jur (OS)	Jurist Reports (Old Series)
Kar	Karnataka
KB	King's Bench
Ker	Kerala
Lah	Lahore
LJ	Law Journal (British)
LJKB	Law Journal King's Bench (British)

LR	Law Reports (British)
LT	Law Times Reports (British)
Mad	Madras
MLJ	Madras Law Journal
MLW	Madras Law Weekly
MP	Madhya Pradesh
MPLJ	Madhya Pradesh Law Journal
MWN	Madras Weekly Notes
Myl & K	Mylne and Keen's Reports, Chancery (British)
Mys	Mysore
Nag	Nagpur
NLJ	Nagpur Law Journal
OR	Orissa
OWN	Oudh Weekly Notes
Pat	Patna
PC	Privy Council
PH	Punjab and Haryana
PLR	Punjab Law Reporter
Punj & Har	Punjab and Haryana
QB	Queen's Bench
Raj	Rajasthan
Rang	Rangoon
Re	Regarding
RLW	Rajasthan Law Weekly
SC	Supreme Court
SJ	Solicitor's Journal
SCR	Supreme Court Reports
Sim	Simon's Reports, Vice-Chancellor's Court
SLP	Special Leave Petition
Taxman	Taxman (Monthly Magazine)
Tax LR	Taxation Law Reports
TC	Tax Cases
TLR	Times Law Reports (British)
TMA	Taxes Management Act, 1970
V	Versus
Ves Jun	Vessey Junior's Reports, Chancery

WLR	Weekly Law Reports (British)
Wilm	Wilmot's Notes of Opinions and Judgments (British)
WR	Weekly Reports (British)
WT	Wealth Tax