ABBREVIATIONS USED

AIR - All India Report
AST - Assam Sales Tax
CST - Central Sales Tax
C.T. - Consignment Tax
GLR - Gauhati Law Report
MST - Motor Spirit
S.C. - Supreme Court
S.T.C. - Sales Tax Cases
S.T.L. - Sales Tax Literature
V.A.T. - Value Added Tax
All - Allahabad
Gau - Gauhati
N.A. - Not Available
NIPEP - National Institute of Public Finance & Policy
NSS - National Sample Survey
P.A.C. - Public Accounts Committee
C & A.G. - Comptroller and Auditor General
MIS - Management Information System
LST - Local Sales Tax

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