

## ABBREVIATIONS

|         |   |                                             |
|---------|---|---------------------------------------------|
| A. Y.   | – | Assessment Year                             |
| BSE     | – | Bombay Stock Exchange                       |
| CBDT    | – | Central Board of Direct Taxes               |
| CD      | – | Certificate of Deposit                      |
| CP      | – | Commercial Paper                            |
| DDB     | – | Deep Discount Bond                          |
| ELSS    | – | Equity Linked Savings Scheme                |
| FCD     | – | Fully Convertible Debenture                 |
| FRB     | – | Floating-rate Bond                          |
| GDR     | – | Global Depository Receipt                   |
| IDBI    | – | Industrial Development Bank of India        |
| IT      | – | Income-tax                                  |
| IVP     | – | Indira Vikas Patra                          |
| KVP     | – | Kisan Vikas Patra                           |
| LERMS   | – | Liberalized Exchange Rate Management System |
| LIC     | – | Life Insurance Corporation of India         |
| MF      | – | Mutual Fund                                 |
| NAV     | – | Net Asset Value                             |
| NCD     | – | Non-convertible Debenture                   |
| NSC     | – | National Savings Certificate                |
| NSS     | – | National Savings Scheme                     |
| PF      | – | Provident Fund                              |
| PPF     | – | Public Provident Fund                       |
| PSU     | – | Public Sector Unit                          |
| T-Bills | – | Treasury Bills                              |
| TDS     | – | Tax Deducted at Source                      |
| ULIP    | – | Unit Linked Insurance Plan                  |
| UTI     | – | Unit Trust of India                         |
| ZCB     | – | Zero-coupon Bond                            |
| ZCD     | – | Zero-coupon Debenture                       |