

DEPARTMENTAL EXAMINATION OF EXCISE AND TAXATION INSPECTORS  
OF HIMACHAL PRADESH FEBURARY, 2006

PAPER-2

EXCISE LAW

Time allowed:3 Hours

Maximum Marks:100

Note (A) Attempt any Five questions.

(B) All questions carry equal marks.

(C) Only bare Acts and Rules are allowed in the examination Hall.

(D) Relevant provisions of law should be quoted.

Q.No.1 Explain in detail the procedure for establishing a Distillery under the Punjab Excise Act as applicable to H.P.

Q.No.2 (a) What procedure is adopted for opening of new vends?

(b) Explain the procedure for obtaining of samples, why is it necessary to obtain regular samples?

© What procedure is adopted in case adulteration is detected and report sent thereof?

Q.No.3 (a) Write in detail the procedure that is followed when liquor is exported from The distilleries located in H.P.

(b) What are the Licensed hours and the Closed- Days prescribed for the retail sale of liquor in H.P?

Q.No.4 Write short notes on the following:

i) Permit and Pass

ii) Dry wine and Sweet wine

iii) Brandy, Rum and Gin

iv) Pot still and Patent still

v) Fortification

Q.No.5(a) Explain what type of offences can be compounded u/s 61A?

(b) Please state the specific licenses which are granted on payment of “assessed fee”

Q.No.6 Write in detail the functions that an excise inspector is required to perform in a Distillery?

Contd/p-2

Q.No.7 (a) Define the following:-

- i) Narcotic drug
- ii) Medicinal preparation
- iii) Toilet preparation
- iv) Manufactured drug
- v) Cannabis

(b) What are the powers of an excise officer under the Narcotic drugs and psychotropic Substances Act, 1985?

Q.No.8 Explain in detail the procedure for stocking of IMFL/CL and Beer in the vends At the close of a Financial Year.