

HIMACHAL BOARD OF DEPARTMENTAL EXAMINATIONS
DEPARTMENTAL EXAMINATION FOR EXCISE AND TAXATION
INSPECTORS
(SESSION –APRIL, 2017)

PAPER NO. 2: EXCISE LAW

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

NOTE:

- (1) Attempt any five questions. All questions carry equal marks.
- (2) Relevant provisions of the Act(s) and Rules framed there under must be quoted.
- (3) Only Bare Acts and Rules are allowed inside the Examination Hall.

Q.No.1. Define the following:

- a) Cannabis Plant
- b) Illicit Traffic
- c) Intoxicating Drug
- d) B10 and B11
- e) Feints
- f) Form D-3
- g) Gravity
- h) Sweets
- i) Brandy and
- j) Angoori

(10x 2=20)Marks

Q.No.2. Write Short notes on the following :

- a) Additional Fee and Additional License Fee.
- b) Import Fee and Export Fee.
- c) Assessed Fee and Fixed Fee.
- d) Excise Duties Administered by the Department.

(5x4=20)Marks

Q.No.3. a) Describe in detail the salient features of the “Excise Policy” of H.P.State for the year 2017-2018.

(15 Marks)

b) Highlight the distinguishing features of the Policy as compared to the previous year.

(5 Marks)

Q.No.4. Write critical “Notes” on the following :

a) Liquor Sales Policy for the year 2016-2017 & 2017 -18

(10 Marks)

b) Liquor Sourcing Policy for the year 2016-2017 & 2017-18

(10 Marks)

Q.No.5. a) Explain in detail the machinery –provisions relating to ‘allotment of liquor vends’ by way of ‘Draw of lots’ and by way of tender.

(15 Marks)

b) Explain the distinguishing features of the provisions of allotment of liquor vends for the year 2017-2018 as compared to the year 2016-2017. (5 Marks)

Q.No.6. a) Explain the ingredients of various offences as per the NDPS Act, 1985.

(10 Marks)

b) Elucidate the ‘Power to issue Warrants’ under the NDPS Act, 1985.

(5 Marks)

c) Describe the powers relating to entry search, seizure and arrest without warrants granted to the officers in order to investigate and inquire the offences under the NDPS Act, 1985.

(5 Marks)

- Q.No.7. a) What do you understand by 'Power Alcohol' and 'Molasses' as per the Indian Power Alcohol Act, 1948? **(5 Marks)**
- b) Explain the provisions relating to "production of power alcohol, power to regulate production, disposal, and direct use and as motive power under the Act (ibid). Also highlight the law relating to imposition of penalty and delegation of powers under the Indian Power Alcohol Act, 1948. **(15 Marks)**
- Q.No.8. a) Critically explain the 'Power of the State Govt. to make Rules' and the 'Power of the Financial Commissioner (Excise) to make Rules under the Punjab Excise Act, 1914. **(15 Marks)**
- b) Given the challenges the Department faces these days, don't you think these powers need to be re-drawn? Give your opinion and comments. **(5 Marks)**
-