

HP BOARD OF DEPARTMENTAL EXAMINATION

DEPARTMENTAL EXAMINATION
FOR EXCISE AND TAXATION INSPECTORS
APRIL, 2013

PAPER:-2(EXCISE LAW)

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

Note:

1. Attempt any five questions. All questions carry equal marks.
2. Relevant provision of the Acts and the rules framed there under must be quoted.
3. Only the Bare Acts and the Rules are allowed inside the examination hall.

- Q. No. I. (a) Explain the difference between Financial Commissioner and Collector. (10)
- (b) What are the classes of Excise Officers? Explain their powers and jurisdiction. (10)
- Q. No. II. (a) Is revenue or regulation important under Himachal Pradesh Excise Act, 2011? Elaborate comparative analysis. (10)
- (b) Workout comparative analysis of benefits and disadvantages of prohibition. (10)
- Q. No. III. (a) Who has the power to close vends explain in detail? (10)
- (b) Why election commission of India takes direct control of excise regulation prior to voting and the day of counting? (10)
- Q. No. IV. (a) Describe different methods of granting retail vend. (10)
- (b) Which of the method allotment or renewal is better? Explain. (10)
- Q. No. V. (a) Why consumption of narcotic are banned? Explain. (10)
- (b) Elaborate various measures to create awareness among public about bad effects of narcotics. (10)
- Q. No. VI. (a) A person holding license for distillery/ brewery is not allowed license for retail sale. Explain why? (10)
- (b) Explain the nature of license and to whom the same can be granted :- (10)
- i. L-5A
 - ii. L-12
 - iii. L-14C
 - iv. L-20CC
 - v. L-19

Q. No. VII. (a) As per liquor license Rules, to whom the license can be granted? (10)
Explain. (10)

(b) What conditions of eligibility an individual applicant should fulfill for allotment of vend/unit?

Q. No. VIII. (a) Why "consumption of liquor is injurious to health" is written on liquor (10)
elaborate? (10)

(b) Define the following:- (10)

- i. Denatured
- ii. Molasses
- iii. Permit
- iv. Winery
- v. Vehicle
