

Government of Himachal Pradesh.
Board of Departmental Examinations
Excise and Taxation Inspectors (Session April 2014)

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 and Rules must be quoted.
(3) Only Bare Acts and Rules are allowed inside the examination hall.

Question No. 1. Define the followings:-

- (i) Dangerous drugs..
- (ii) Charas.
- (iii) Molasses.
- (iv) Licensed shops.
- (v) Denatured
- (vi) Spent wash.
- (vii) L-12 AAA.
- (viii) D-4
- (ix) Brewery
- (x) Malt Whisky

(10 X2=20 Marks)

Question No. 2.

- (a) What do you know about additional quota and conversion of quota of Country Liquor into foreign liquor and vice versa? Mention the formula of conversion. (10 Marks)
- (b) (i) What are the licensees which are granted on fixed fees ?
(ii) Is the condition No. 4.3 of Excise Announcements 2013-14 which says that if minimum quota is not lifted then penalty has to be imposed, justified ? (5X2=10 Marks)

Question No. 3.

- (a) What are the powers of the Controller as per the "East Punjab Molasses (Control) Act, 1948". (10 Marks)
- (b) (i) Define "penalty" as per Act, ibid.
(ii) Power of Entry and Seizure as per Act, ibid. (5X2=10 Marks)

Question No. 4. Write notes on following as per "The Opium Act" ,

- (i) Disposal of person arrested or thing seized.
- (ii) Penalty of illegal cultivation of poppy etc.
- (iii) Confiscation of Opium.
- (iv) Power to make Rules to cultivation and possession etc. of Opium. (5 X4 = 20 Marks)

(P.T.O)

Question No. 5. Write notes on following.

- (i) Production of power Alcohol, (Indian Power Alcohol Act),
- (ii) Power to regulate production and disposal of power Alcohol. (Indian Power Alcohol Act)
- (iii) Special provision concerning foreign liquor (Local Option Act)
- (iv) Power to issue Warrants (Dangerous Drugs Act) (5 X4= 20 Marks).

Question No. 6. How the inspection of the Excise Vends is conducted? What are the main points those are to be observed ? How the samples are drawn? (8,6,6 =20 Marks)

Question No. 7. Write about Liquor Permit and Pass Rules . Mention types of permits and passes and procedure of issuance. (15+5=20 Marks)

Question No. 8. Write in detail about L-2 AA and L-14 CC. What was the necessity of these licenses? Are these licenses beneficial for society, state revenue and licensees ? (20 Marks)