

**DEPARTMENTAL EXAMINATION OF EXCISE AND TAXATION
INSPECTORS OF HIMACHAL PRADESH (February, 2007)**

PAPER-2 EXCISE LAW

TIME ALLOWED: 3 HOURS.

MAXIMUM MARKS:100

Note:- 1. Attempt any Five questions

2. All questions carry equal marks

3. Only bare Acts and Rules are allowed in the Examination hall.

4. Relevant provisions of law should be quoted.

Q.No.1 Describe the procedure for grant of license for manufacture of Liquor and The functioning a distillery at each stage of operation.

Q.No.2 Discuss the nature of licenses in Form L-3, L-4, L-5, L-3A, L-4A and L-5A. What is the fee structure of these licenses and who is competent to grant such Licenses?

Q.No.3 Explain the procedure and conditions governing the issuance of druggists license In form MD-V.

Q.No.4

a) Define the following:-

(i) Sweets.

(ii) Charas

(iii) Excisable article

(iv) Manufacture

(v) Excise revenue.

b) Under what law and for what purposes may the 'Excise barriers' be established?

Q.No.5 Explain angoori, alio, sur, chatki, and chhang. In which areas are such drinks Allowed to be prepared and consumed and on what terms and conditions?

Q.No.6 Describe the provisions relating to offences and penalties under section 61, 61 A 65, and 65A of the Punjab Excise Act 1914. (As applicable to H.P.)

Q.No.7 Explain the procedure for gauging of vessels and proving the strength of a spirit.

Q.No.8

a) Explain the manufacture in bond of medical and toilet preparation containing alcohol, opium, Indian hemp and other Narcotic drugs.

b) Explain:-

(i) Rebate of duty on goods exported.

(ii) Export under bond of goods on which duty has not been paid

(iii) General bond by an exporter

(iv) Claim for rebate on goods exported.

(v) Penalty for failure to furnish proof of export within the prescribed period.
