

**H.P.BOARD OF DEPARTMENTAL EXAMINATIONS
DEPARTMENTAL EXAMINATIONS OF EXCISE AND TAXTION
INSPECTORS OF HIMACHAL PRADESH SESSION, MAY- JUNE, 2009**

PAPER-2

(EXCISE LAWS)

Time Allowed: 3 Hours.

Maximum Marks: 100

- Note:-**
- 1. Attempt any five questions. All questions carry equal marks.**
 - 2. Only bare Acts are allowed inside the examination hall.**
 - 3. Relevant provisions of Act & Rules must be quoted.**

Q.No.1 a) What is a difference between allotment and renewal of license?
b) What is additional fee?
c) What is license fee on IMFL, County Liquor and Bear?
d) Who exercise the powers of Financial Commissioner?
e) Explain the difference between Distillery and Bottling Plant?

Q.No.2 a) What is the importance of inspection note book?
b) What is the necessity of regular inspection of Excise Vends?
c) Explain five major points to be kept in mind while inspecting Excise Vend.
d) If some unauthorized liquor is found in the vend, what step Excise & Taxation Inspector should take to implement the law.

Q.No.3 a) Explain the following:-
(i) basic License Fee.
(ii) Minimum guaranteed quota.
(iii) Wholesale vend of foreign liquor.
(iv) Retail vend of Country Liquor at a fair or on a special occasion.
(v) Retail vend of bear in a restaurant.

b) (i) To whom the license under Excise Act can be granted , explain.
(ii) Explain or elaborate the Authority who can grant the license.

Q.No.4 a) Explain at least three eligibility conditions for grant of a license.
b) Explain at least four details to be incorporated in the affidavit to be field for seeking license.

Q.No.5 a) Elaborate at least three main ingredients/ Conditions to be observed while Granting permit or pass.
b) Why the issue of pass or permit is essential during import/ export and transport of intoxicants.

Q.No.6 a) If a licensee fails to pay the license fee due, what method can be adopted To recover the amount due, elaborate?
b) What precautions the Excise & Taxation Inspector should take to avoid default in payment of license fee?

Q.No.7 a) Can a licensed vendor or his employee sell adulterated liquor? Elaborate with Relevant provisions of law.
b) Sale of liquor or intoxicant is prohibited to a person below twenty five years. What factors in your analytical opinion the sales man should keep in mind While identifying age limit? Explain.

Q.No.8 Define Following:-

- (i) Magistrate
- (ii) To import into
- (iii) Denatured
- (iv) Malasses
- (v) Dangerous drug
- (vi) Exercise Revenue
- (vii) License fee.
- (viii) Additional fee
- (ix) Local body
- (x) Licensed shop
