H.P.BOARD OF DEPARTMENTAL EXAMINATION DEPARTMENTAL EXAMINATION FOR EXCISE & TAXATION INSPECTORS OF HIMACHAL PRADESH SESSION NOVEMBER, 2009

PAPER-2 (EXCISE LAW)

Time Allowed: 3 Hours. Maximum Marks:100

- Notes:- 1. Attempt any five questions. Questions No-1 is compulsory.
 - 2. All questions carry equal marks.
 - 3. Quote relevant provisions of Act and rules wherever necessary.
 - 4. Only bare acts are allowed inside examination Hall.
- Q.No.1 Discuss the following in brief:-
 - (i) Intoxicating Drug
 - (iii) Absolute alcohol
 - (v) Excisable article
 - (vii) Minimum guarangeed quota.
 - (ix) Medicinal and toilet preparation
- (ii) Rectified spirit
- (iv) Permit.
- (vi) Basic Lecence fee.
- (viii) Denatured Spirit.
- (x) Porable liquor.
- Q.No.2 Differentiate between the following:-
 - (i) L-1 (B) & L-1 (C)
 - (2) L-3, 4 & 5 & L-3 (A) & L-5 (A)
 - (3) L-9 & L-9 (A)
 - (4) 1-17 & L-19.
 - (5) S-1 & S-1 AA
- Q. No.3 What are the pre requisites for grant of licence in form L-3, & L-5.
- Q.No.4 Discuss in detail the procedure for renewal of retail sale licences.
- Q.No.5 What are the provisions for composition of offences under Excise Act. Once an Offence is compound how the disposal of case property should take place.
- Q.No.6 a) Dicuss the procedure for investigation of offences under Excise Act.
 - b) Illustrate by way of examples as to how the investigating officer proceeds to investigate and prepares various documents.
- Q.No.7 Discuss in detail various issues the Excise Inspector must keep in mind during Inspection of licensed premises. In case liquor is found in excess of the Quantity shown in the stock register what should the inspector do in such case?
- Q.No.8 During road side note checking an Excise Officer detects a liquor consignment Which is in excess of the pass accompanying scuh consignment. Such liquor Has moved from country liquor manufactory to its own L-13.

- a) How the Excise Officers should proceed t establish that liquor in excess has Illegally/ unauthorisedly been moved from the manufactory.
- b) What offence if any has been committed in the aforementioned case and what is the punishment for such an offence.
- Q.No.9 Dicuss in detail the procedure to be adopted for:-
 - (a) approval of salesman.
 - (b) Approval of premises of vends.
 - © Checking of strength of liqor at vend premises.
 - (d) Stock taking of liqor and its cross checking with the documents/ registers.
