

HIMACHAL BOARD OF DEPARTMENTAL EXAMINATIONS
DEPARTMENTAL EXAMINATION FOR EXCISE AND TAXATION INSPECTORS
OCTOBER 2015

Paper No. 2 Excise Law

Time Allowed : 3 hours

Maximum marks : 100

- Note:** i) Attempt any five questions. All questions carry equal marks
ii) Relevant provisions of the Act and Rules must be quoted.
iii) Only bare Acts and Rules are allowed inside the examination hall.

Q. No.1 (a) Define the following terms:

- i) Intoxicating Drug
 - ii) Molasses
 - iii) Licensed Shop
 - iv) Coca derivative
- 4x2 (8)

(b) Explain and comment on the following terms:

- i) Feints
 - ii) Gravity
 - iii) Excise Officers of the 1st Class
 - iv) Sweets
 - v) Unlawful liquor
 - vi) Brandy
- 6x2 (12)

Q. No. 2. Comment and describe the following concepts as per the Punjab/H.P. Excise Act:

- a) Organizational structure, statutory designations, functions and jurisdiction of the various kinds of excise officers in the State of H.P. for the purpose of excise administration.
 - b) Legal parameters of manufacture, sale and possession of intoxicants and liquor.
 - c) Provisions of law regarding grant of licenses permits and passes and basic distinctions amongst licenses, passes and permits
 - d) Compounding of various excise offences and penalty for vexatious search.
- 5x4 (20)

Q. No 3. (a) Explain and define the following as per the Act No. 61 of 1985:

- i) Hemp
 - ii) Controlled delivery
 - iii) Illicit traffic
 - iv) opium derivative
 - v) Opium poppy
 - vi) Psychotropic substance
 - vii) Manufacturer
 - viii) Narcotic Drug
- 8x2.5 (20)
P.T.O.

- Q. No. 4** Elucidate and dwell upon the power of the various officers:
a) to enter, search, seize and arrest without warrant as well as in public place as per Act No 61 of 1985. Also quote some landmark judicial judgments, if any (15)
(b) Also explain the power to issue warrant and authorization in detail as per Act 61 of 1985 (5)
- Q. No. 5** Discuss in detail the "Power and Duties of various excise officers as per Punjab Excise Act 1914/HP Excise Act and Rules framed there under (20)
- Q. No. 6** Discuss the provisions and ambit of the Powers of the State Government and that of the Financial Commissioner (Excise) to make rule under the HP Excise Act/Punjab Excise Act, 1914. (20)
- Q. No. 7 (a)** Discuss in detail the various powers of the Central Government including provisions regarding delegation of power under Act No XXII of 1948. (10)
(b) Define 'power alcohol' and discuss the 'power to make rules' under Act XXII of 1948 (10)
- Q. No 8 (a)** Discuss in detail the 'procedure to grant and renew the L-2 and L-14 retail liquor vends licenses' in Himachal Pradesh. Also discuss the 'eligibility criteria' of the applicants for allotment and renewal (15)
(b) What are the distinctions between the 'existing system' and the 'Auction-cum-Tender system' which existed earlier? (5)