Departmental Examination for Excise and Taxation Inspectors

October 2010

Paper No. 2 : Excise Law

Time allowed : 3 Hrs
Max. Marks : 100

Note : 1. Attempt any five questions. All questions carry equal marks.
2. Relevant provisions of Act and Rules must be quoted.

Q. 1 Define the followings : -

a) Dangerous drug (b) Intoxicant (c) Excisable article (d) Excise Revenue (e) Bonded ware house (f) Opium derivatives (g) Denatured spirit (h) Magistrate (i) IMFL (j) Country spirit.

Q 2. What steps are required to be taken while investigating an offence under the Excise Act? What should be the main focus area around which the investigation should revolve around?

Q.3 a) Where should the liquor vends locate?
b) Who approves the location of vends?
c) In a case a licensee shifted his vend from the existing place (where it was located for more then 10 yrs) to a place about 3-4 kms away from the existing location without even intimating the department. Discuss the legality of the action of a licensee. What action, if any, is warranted against the licensee?

Q. 4 What is the mode of granting liquor license for various kind of vends? Discuss in detail.

Q. 5. Under what circumstances can the excise license be suspended? Can a license once suspended be revoked? If so, what is the procedure for such revocation?

Q. 6 a) Can a person who is suspected of committing a non-bailable excise offence be arrested without arrest warrants? Discuss.
b) What are various non bailable excise offences?

Q.7. Are there such offences which are compoundable under Excise Act? If so, discuss various such compoundable offences and the procedure for such composition.

Q. 8. a) Who is eligible to get license for a distillery?

b) What necessary requirements are to be fulfilled while establishing a distillery?

c) When a map (a plan showing the sketch of a distillery) is submitted for approval, what main point you would see while recommending the map for approval?