

H.P. BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION
FOR EXCISE AND TAXATION INSPECTORS
OCTOBER, 2011

PAPER:-2 (EXCISE LAW)
TIME ALLOWED: 3 HOURS

MAXIMUM MARKS: 100

Note:

1. Attempt any five questions. All questions carry equal marks.
2. Relevant provision of the Acts and the Rules framed there under must be quoted.
3. Only the Bare Acts and the Rules are allowed inside the examination hall.

Q.No.1. Define the following:-

- (i) To Bottle.
- (ii) Excisable Article;
- (iii) Excise Duty;
- (iv) Excise Revenue;
- (v) Intoxicant;
- (vi) Liquor;
- (vii) Manufacture; and
- (viii) Spirit.

(20)

Q.No.2.. (a) Elaborate the various provisions relating to 'Possession' and 'Sale' of an intoxicant

(10)

(b) How far the 'Possession' and 'Sale' of an intoxicant is prohibited and restricted ? Discuss.

(10)

Q.No.3. (a) What are the powers of various 'excise officers' to compound the offences under the Excise Act ?

(10)

(b) Also discuss the prominent powers of a 'Magistrate' to take cognizance of an offence punishable under the Punjab Excise Act; 1914.

(10)

Q.No.4. Describe the procedure which is followed in granting a retail liquor vend license by way of 'Allotment' as per the relevant liquor license Rules of the state as are framed under the Punjab Excise Act, 1914.

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- Q.No.5. Discuss the various powers of an 'excise officer' to investigate, arrest, search and seizure relating to an offence committed under the Punjab Excise Act, 1914 as is applicable to the state of Himachal Pradesh.
(20)
- Q.No.6. (a) Discuss the various provisions relating to granting of licenses in general as per provisions of the Punjab Excise Act 1914.
(10)
(b) Who are the various authorities competent to grant these licenses ? Indicate briefly. Also mention as to under which Rules/Orders framed under the Act (ibid), the 'Public Opinion' is ascertained and 'No Objection Certificates' are obtained before grant of a license.
(10)
- Q.No.7. (a) Define the following terms as per the provisions of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955:
(i) Alcohol ; (ii) Dutiable Goods; (iii) Opium; (iv) Medicinal Preparation; (v) Toilet Preparation; and (vi) Narcotic Drug.
(10)
(b) How is the 'Duty of Excise' levied and collected under the Medicinal and Toilet Preparations Act, 1955.
(10)
- Q.No.8. (a) Define the following as per provisions of the Narcotic Drugs and Psychotropic Substances Act, 1985:
(i) Manufactured Drug; (ii) Psychotropic Substance; (iii) Opium Derivative; (iv) Commercial Quantity; (v) Cannabis; and (vi) Coca derivative.
(10)
(b) Discuss in brief the various powers of an 'excise officer' relating to investigation, search, seizure and arrest etc. under the Narcotic Drugs and Psychotropic substances Act, 1985.
(10)
