

H.P. Board of Departmental Examination
Departmental Examination

For

Excise & Taxation Inspectors

October, 2012

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 Acts & Rules must be quoted.
- iii) Only bare Acts are allowed inside the Examination Hall.

Q.No. 1.

Define the followings:-

- i) Excise Duty
- ii) Excise Revenue
- iii) Liquor
- iv) Tari
- v) Excisable article
- vi) Collector
- vii) Denatured Spirit
- viii) 'Permit' under Punjab liquor Permit & Pass Rules, 1932
- ix) Country Liquor
- x) 'Matured Whisky'

10x2=20 marks

Q.No.2.

(a) What are the various licenses issued by the department to regulate transport, sale & import of liquor? Explain in brief?

(b) How the licenses L-20B, L-20C, L-20CC & L-20D are granted? Explain their status in brief? Do you feel that these licenses be continued?

10 x2=20 marks

Q.No.3.

(a) "The renewal policy of L-2 & L-14 vends has led to monopolization of the liquor trade". Do you agree with this contention, describe and elaborate?

(b) What are the advantages and disadvantages of Prohibition? Explain & illustrate with suitable example?

10 x2=20 marks

Q.No.4.

(a) What is the procedure to inspect an 'Excise Vend'? As an Excise & Taxation Inspector, enumerate, points with the help of case study?

(b) Under what circumstances, any excise license may be suspended or cancelled? Explain.

10 x2=20 marks

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Q.No.5. (a) What is proof litre ? What is its significance in measuring the liquor? Illustrate with example?

(b) How do you check the strength of liquor and its confiscation while detecting adulteration with the help of hydrometer, narrate?

10x2=20 marks

Q. No.6. (a) Do you feel that there is excessive interference in running & regulating liquor sale policy through PIL (Public interest litigation) with self motives of some individuals in challenging the liquor policy? What are your suggestions? Explain.

(b) What do you suggest to get rid off confiscated liquor lying at various police stations/malkhanas ? Should the procedure be liberalized? Explain and suggest?

10 x 2=20 marks

Q.No.7. (a) which licenses are granted on fixed fee? The prerequisites laid down for such licenses are being misused? Do you agree? Describe?

(b) Explain different modes of Auction? Suggest various options to secure government revenue under strict regulation.

10 x2=20 marks

Q.No.8. (a) What are the various bail able and non-bail able offences under Excise Law? Explain briefly?

(b) Discuss the powers of Magistrate first class/ AETC to take cognizance of an offence punishable under Punjab Excise Act, 1914. Discuss?

10 x2=20 marks
