

H.P. BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR
EXCISE AND TAXATION INSPECTORS
SESSION OCTOBER, 2013

Paper No.2: Excise Law
Time Allowed: 3 hours

Max.Marks: 100

Notes:-

- i) Attempt any five questions. All questions carry equal marks.
- ii) Relevant provisions of the Act & Rules must be quoted.
- iii) Only bare Acts are allowed inside the Examination Hall.

- Q.No.1. Define the followings:
- i Country liquor
 - ii Beer
 - iii Excise bottle
 - iv Unlawful liquor
 - v Permit
 - vi Dry days
 - vii Excise Officers
 - viii Wines
 - ix Feint
 - x Matured whisky

(10×2=20)

- Q.No.2. (a) Enumerate the various licenses granted by the department to regulate transport & sale of liquor ? Discuss.
(b) What are L-12 AAA & L-12AA licenses ? Explain.

(10+10=20)

- Q.No.3. (a) What do you suggest to regulate the sale of liquor through some mechanism/regulation, whereby revenue could be secured without any social problem of law and order? Discuss.
(b) Why intake of liquor is an abuse in society ? Do you suggest prohibition is an alternative for healthy society ? Discuss.

(10+10=20)

- Q.No.4. (a) Who is empowered to suspend or cancel a license issued for sale of Liquor ? Narrate the offences in brief ?
(b) A particular vend is closed by the orders of hon'ble High Court. What would be the course of action opted by you as an excise officer to sort out the issue ? Comment.

(10+10=20)

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- Q.No.5 (a) Describe and explain the procedure for issuance of passes from L-1/L-13 to L-2/L-14 ? Do you agree with present procedure? Explain.
(b) Is it sufficient to seek "non-issue" and "non-receipt" certificates from the concerned authorities to ascertain and make licenses eligible to seek fresh permit ? Comment and suggest some authentic alternative ?
(10+10=20)
- Q.No.6. (a) What is proof litre ? What is its significance? Illustrate with example.
Comment 7500 PLs of IMFL to Bottles of 750 mls each.
(b) How do you measure the strength of liquor with the help of Excise kit i.e. Thermometer and Hydrometer etc. Explain ?
(10+10=20)
- Q.No.7. (a) What are the classes of Excise Officers ? Narrate their powers in brief ?
(b) What are the provisions relating to search and seizure? Explain.
(10+10=20)
- Q.No.8. (a) Explain and describe the provisions related to offences and penalties under Punjab Excise Act, 1914. Mention briefly the section of offence and penalty with only two illustrations ?
(b) The renewal policy of liquor retail vends has continued since long. Do you feel that this is advisable to continue in the interest of government revenue? If non, suggest in brief for rationalization of quota in vends ?
(10+10=20)
