

H.P. BOARD OF DEPARTMENTAL EXAMINATION  
DEPARTMENTAL EXAMINATION FOR EXCISE & TAXATION INSPECTORS  
Session October, 2014

Paper No.2 (Excise Law) Time Allowed:3 Hours Maximum Marks:100

Note:

- (1) Attempt any five questions. All questions carry equal marks.
- (2) Relevant provisions of the Act and Rules must be quoted.
- (3) Only Bare Acts and Rules are allowed inside the examination hall.

Q.No.1

Define the following 'terms' and 'concepts':-

- i) Distillery Officer;
- ii) Khandsari Unit;
- iii) Foreign Liquor;
- iv) Opium;
- v) Hemp;
- vi) Intoxicating Drug;
- vii) Wash;
- viii) Worts;
- ix) L-2 AA; and
- x) Brandy.

(10x2=20 marks)

Q.No.2

(a) What do you understand by terms 'Minimum Annual Production Capacity Benchmark of a Manufacturer of Country Liquor and IMFS' and 'Per annum Minimum Sale Unit in respect of L-1 wholesale license-holders' in the state of Himachal Pradesh as per the current Excise Policy Document in the State of Himachal Pradesh? Explain in detail.

(b) What are the penal provisions applicable on the violators of these Benchmarks and sale limits in the state of Himachal Pradesh? How is the recovery of penalty ensured? Discuss clearly.

© Comment on the relevance of the provisions relating to the concepts of these aforementioned Benchmarks, Sale-limits and penalty applicable thereon keeping in view the revenue interest as well as that of the licensees convenience.

(7.5+7.5+5=20 marks)

Q.No.3

(a) Discuss in detail the power of "Arrest of a person and seizure of unlawfully kept opium' alongwith the procedure of 'issuance of search warrants' and 'disposal of the case property' as per the Opium Act.

(b) Also throw light critically on the concept of 'No power exists without responsibility' keeping in view the provisions of the Opium Act (ibid)

(15+5=20 marks)

Q.No.4

(a) Elucidate the provisions relating to 'Prohibition and Control of 'dangerous drugs' as per the Dangerous Drug Act, 1930.

(b) How does the 'Dangerous Drug Act, 1930' provide for 'Offences and Penalties? Express your views critically as per the relevance of these provisions.

(10+10=20 marks)

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Q.No.5

- (a) Discuss in detail the provisions relating to the development of the power alcohol Industry as per the Indian Power Alcohol Act, 1948.
- (b) Express your views as to how far we have been able to achieve the 'Objects and Reasons' enshrined in the Indian Power Alcohol Act, 1948?

(15+5=20 marks)

Q.No.6

- (a) Dwell upon the powers of the State Govt. and that of the Financial Commissioner (Excise) to make 'Rules' as per the Punjab Excise Act, 1914.
- (b) What amendments do you suggest to be made in the aforementioned provisions so that the interests of the state revenue, excise officers and that of the licensees and general consumers may be better served.

(15+5=20 marks)

Q.No.7

What are the 'powers and Duties' of an 'Excise Officer' as per the provisions of the Punjab Excise Act, 1914? Explain in detail.

(20 marks)

Q.No.8

- (a) Explain the provisions and procedure regarding 'Allotment and Renewal' of Retail Excise Licenses in the state of Himachal Pradesh.
- (b) Do you think the 'Allotment System' is an improvement upon the 'Auction-cum-Tender' system? Discuss in brief its 'pros' and 'cons'.

(15+5=20 marks)

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