

H.P. BOARD OF DEPARTMENTAL EXAMINATIONS  
Departmental Examination for Excise & Taxation Officers  
(Session October, 2014)

Paper No.3 (Law of Crimes & Excise Law) Maximum Marks:100

Time Allowed: Three Hours

Note:

- (i) Attempt any five questions. Marks are indicated in the brackets
- (ii) All question carry equal marks. Relevant provisions of the Act and Rules must be quoted.
- (iii) Only Bare Acts and Rules are allowed inside the examination hall.

Q.No.1

Define the following:-

- (i) Investigation; (ii) Police Report; (iii) Facts in Issue; (iv) Evidence; (v) Reasons to believe; (vi) Document; (vii) Dishonesty; (viii) Act & Omission; (ix) Complaint; and (x) Offence.  
(2x10=20 marks)

Q.No.2

Enumerate on the following terms:-

- (a) (i) Distinguish between IMFL & IMFS (ii) Distinguish between Underproof & Overproof  
(5x2=10 marks)
- (b) (i) Potable and non potable Alcohol; (ii) Denatured; (iii) Licensed Shop; (iv) Molasses; and (v) Country-Liquor.  
(2x5=10 marks)

Q.No.3

Write short notes on the following:-

- (i) Powers of the ' Controller' under East Punjab Molasses (Control) Act, 1948;
- (ii) Powers of an "Empowered Local Body" under the Local Option Act;
- (iii) Powers of the Central Government under the Dangerous Drugs Act, 1930;
- (iv) Powers of the Central Government under the Indian Power Alcohol Act, 1948.  
(5x4=20 marks)

Q.No.4

(a) Comment on the following as per Indian Penal Code, 1860:

- (i) Abetment and (ii) Conspiracy (10 marks)
- (b) Explain those Provisions of IPC whereby an act of offence done by a person is mitigated Or is not called as an " offence".  
(10 marks)

Q.No.5

Discuss the relevant provisions of the Code of Criminal Procedure, 1973 relating to 'Information made to police and their powers to investigate the commission of an offence' in detail.  
(20 marks)

Q.No.6

(a) Explain the provisions of law relating to lifting of Minimum Guaranteed Quota by Retail Licensees, achievement of Minimum Annual-Sale Limits by the L-1B, L-1BB and L-1 licensees and Minimum Annual Production and Sale Benchmarks by the Manufacturers of Country Liquor and IMES in the State of H.P and Penal provisions for non achievement of the prescribed norms as per the Excise Policy for the year, 2014-15.  
(15 marks)

(b) What are your suggestions on the efficacy of the aforesaid provisions whereby entire chain from manufacturers to retailers have been bound to act cohesively and competitively in the interest of Government revenue. Comment critically.

(5 marks)

Q.No.7

(a) Highlight in detail the 'Limit of Retail Possession of intoxicants including IMFL and Country Liquor' in the State of Himachal Pradesh as per law applicable in this behalf.

(10 marks)

(b) Discuss the law relating to the 'Persons to whom licenses may not be granted' and 'to whom a licensee is prohibited to sell liquor' in the ordinary course of business.

(10 marks)

Q.No.8

(a) Discuss the law relating to levy of 'Excise Duty' and 'Export Duty' in the State of Himachal Pradesh as per the law framed under the Punjab Excise Act, 1914 as is applicable to the state of Himachal Pradesh.

(10 marks)

(b) Enumerate the 'Intoxicants' which are exempted from the operation of the Punjab Excise Act, 1914 as is applicable in the state of Himachal Pradesh.

(10 marks.)