

HIMACHAL BOARD OF DEPARTMENTAL EXAMINATIONS
DEPARTMENTAL EXAMINATION FOR EXCISE AND TAXATION OFFICERS
APRIL 2016

Paper No. 3 Law of Crimes and Excise Law

Time Allowed : 3 hours

Maximum marks : 100

- Note:** i) Attempt any five questions. Marks are indicated in the brackets.
ii) All questions 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) Reasons to believe
 - ii) Counterfeit
 - iii) Offence
 - iv) Complaint
 - v) Facts in issue
 - vi) Disproved
 - vii) Leading Questions
 - viii) Preparation
- 8x2.5 (20)**
- Q. No. 2.** Bring out a comparable and distinguishable analysis between the following concepts:
- a)**
- i) Potable and Non potable alcohol
 - ii) Under proof and over proof
 - iii) IMFL and IMFS
- 3x3.3 (10)**
- b)**
- i) Referendum
 - ii) Sugar factory
 - iii) Manufactured drug
 - iv) Unlawful liquor
 - v) Foreign liquor
- 5x2 (10)**
- Q. No 3. (a)** Elaborate in detail the "Auction-cum-Tender Process" as is applicable under the law of H.P. Excise Act. Also discuss its pros and cons. **(15)**
- (b)** Do you think the present process followed by the department is an improvement? Suggest future reformative measures so that loopholes may be plugged and maximum revenue may be tapped. **(5)**

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- Q. No. 4 (a)** What are the powers of an Empowered local body under the Act No V of 1923? Also discuss the powers to make "Rules" under the Act (ibid) (10)
- (b)** What are the powers of arrests, search and seizure etc. under the Act No 1 of 1878? Also discuss the procedure for confiscation of the contraband under the Act (ibid) (10)
- Q. No. 5 (a)** Explain in detail the "Doctrine of Res gaste" and the "Rule of estoppels" as per Act 1 of 1872. (10)
- (b)** Critically portray the "Relevancy of Character" in criminal and civil proceedings as per the Act No 1 of 1872 (10)
- Q. No. 6 (a)** Describe the law relating to "Sedition" and "Conspiracy" as per Act No 45 of 1860 bringing out the prominent ingredients as per the judgments of various courts. Don't you think conspiracy is an instrument/engine of oppression in the hands of the State? (10)
- (b)** Discuss in brief such events on happening there of the culpability of the offences committed by any person is mitigated as per Act No 45 of 1860. (10)
- Q. No. 7 (a)** Compare and distinguish between the procedures of trials of warrants and summons cases as per Act No 2 of 1974 (15)
- (b)** Also discuss the machinery law relating to summary trails. (5)
- Q. No 8** Distinguish between the following:
 i) Dishonest misappropriation of property and criminal breach of trust.
 ii) Theft and Extortion
 iii) Robbery and Dacoity
 iv) Kidnapping and Abduction (10)