

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

**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 Act and Rules must be quoted.  
ii) Only bare Acts and Rules are allowed inside the examination hall.

Q.No.1 Define the following:-

- i) Excise revenue
- ii) Liquor
- ii) Beer
- iv) Opium
- v) Controlled Delivery
- vi) Cannabis
- vii) Dutiable goods
- viii) Manufacture (NDPS Act)
- ix) Psychotropic substance
- x) Low wines

**(2x10 =20)**

Q. No. 2 Explain with respect to NDPS Act, 1985:-

- i. Punishment for contravention in relation to manufactured drugs and preparations.
- ii. Enhanced punishment for offences after previous conviction.
- iii. Offences to be cognizable and non-bailable.
- iv. Power of the State Government to permit control and regulate.

**(5x4=20)**

Q. No. 3 Explain the term licensed druggist and describe in detail the conditions governing grant of a druggist license.

**(20)**

Q. No. 4(a) What procedure is to be followed and matters to be ascertained before any license is granted for the retail vend of liquor for consumption on the premises?

**(P.T.O.)**

- (b) What are the limits for retail possession in respect of the following:-
- i. Foreign spirit
  - ii. Beer
  - iii. Cider
  - iv. Country liquor
  - v. Country fermented liquor
- (c) What are the entitlements of liquor in respect of members of the defence forces and ex-servicemen

(5+5+10=20)

- Q. No. 5 (a) What are the powers to enter, inspect, search and seize under the HP Excise Act, 2011?
- (b) What procedure will you follow while conducting search and seizure under the HP Excise Act?

(10+10=20)

Q. No. 6 Explain the following:-

- i. Permit and Pass
- ii. Procedure to be followed for export in bond
- iii. Conditions governing import, export and transport against a pass granted
- iv. BWH rules related to storage of liquor and locks
- v. Stills

(4x5=20)

- Q. No. 7(a) What accounts and returns are required to be maintained under the Liquor Licence Rules?
- (b) What should be the arrangement with respect to stills and other plant pipes and locks in a distillery?
- (c) What are the General Rules regarding the issue of spirit.

(6+7+7=20)

Q. No. 8 Describe in detail the conditions governing issuance of licence in Form L-1E (Export).

(20)