

H.P. BOARD OF DEPARTMENTAL EXAMINATION

DEPARTMENTAL EXAMINATION FOR

EXCISE AND TAXATION INSPECTORS

(SESSION ~~October~~ 2017)

DEC

Paper No. 2 Excise Law

Maximum Marks:- 100

Time allowed:- 3 Hours

Note:-

1. Attempt a total of five questions. Question No. 1 and 8 are compulsory.
2. All questions carry equal marks.
3. Relevant provisions of the Act and Rules must be quoted.
4. Only **Bare Acts** i.e. Punjab Excise Act, H.P. Excise Act, Narcotic Drugs and Psychotropic Substances Act, H.P. Panchayati Raj Act and notifications, orders and rules issued under the aforesaid Acts are allowed inside the examination hall.

Q.No.1 Answer the following citing relevant provisions of law:-

1. What is the intent and purpose behind enactment of Punjab Excise Act?
2. What is the intent and purpose behind enactment of Narcotic Drugs and Psychotropic Substances Act, 1985?
3. Whether **Liquor** is included in the definition of **Intoxicant**?
4. Whether Spirit includes any **liquor** containing alcohol obtained by distillation?
5. Whether **denatured liquor** containing alcohol obtained by distillation is Spirit?
6. Define **Psychotropic substance**.
7. Specify the condition that a synthetic or natural substance must qualify to be termed as a **psychotropic substance**.
8. Define **narcotic drug**.
9. Whether any preparation containing not more than 0.2 per cent of morphine may be called **Opium**?
10. Define **Bonded Warehouse**.

10x2 =20

Q.No. 2

- a. 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

5X1= 5

- b. What are the entitlements of liquor in respect of members of the defence forces and ex-servicemen.

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- c. Describe the Salient features of the "Excise Policy for the year 2017-18".

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Q.No. 3 Write short notes on any four of the following :-

- a. Conditions dealing with the licensed sale hours under the Himachal Pradesh Liquor license rules, 1986
- b. Conditions dealing with the licensed sale hours under the Himachal Pradesh Liquor license rules, 1986
- c. National Fund for control of drug abuse created under the Narcotics and Psychotropic Substances Act, 1985
- d. Offences and penalties under the the Narcotics and Psychotropic Substances Act,
- e. Disposal of confiscated liquor under the Himachal Pradesh Intoxicants Confiscation Rules, 1988

4x5=20

Q.No. 4

- i. Describe the 'Power to issue Warrants' under the Narcotic Drugs and Psychotropic Substances Act.
- ii. Describe provisions relating to entry, search, seizure, arrest and detention including bail procedure as per the Punjab Excise Act, 1914 or the H.P. Excise Act, 2011
- iii. Describe the provisions with regards to vexatious search under the Punjab Excise Act, 1914 or the H.P. Excise Act, 2011

6+10+4=20

Q.No. 5 Describe in detail about the following:-

- I. Inspection of excise vends and stock taking
- II. Procedure for drawing samples.

2X10=20

Q.No. 6 Write notes on the following citing the provisions of the Punjab Excise Act, 1914 or the H.P. Excise Act, 2011

- i. Power to close liquor vends.
- ii. Prohibition of import, export or transport of liquor.
- iii. Power to regulate advertisement
- iv. Cognizance of offences

5x4=20

Q.No. 7

- i. Describe the main provisions of the procedure for bidding through Auction-cum-tender for the year 2017-18 under the Announcement of Excise Allotments.
- ii. What are the powers to enter, inspect, search and seize under the Punjab Excise Act, 1914 or the Himachal Pradesh Excise Act, 2011

2x10=20

Q.No. 8

- i. How many proof litres of liquor will be contained in a one case of Indian made foreign spirit (IMFS) containing 12 Quarts? Each quart measures 750 ml and contains liquor with strength 25 degree under proof.
- ii. Calculate the excise duty due on one case of IMFS described in Q.No. 8(i) if the EDP for the same is upto Rs. 1,000/-
- iii. How many proof litres of liquor will be contained in a one case of country liquor containing 12 Quarts? Each quart measures 750 ml and contains liquor with strength 50 degree under proof.
- iv. Calculate the excise duty due on one case of country liquor described in Q.No. 8(iii).
- v. How many bulk litres of beer will be contained in one case of beer containing 12 bottles? Each bottle of beer contains 650 ml of the same.
- vi. Calculate the license fee on one case of beer described in Q.No. 8(v).
- vii. What are the rates of basic license fee if the quota of the unit is (a) upto 15,000 proof litres and (b) 15,00,000 proof litres and above
- viii. What is the fixed annual license fee for holding license in form L-1S for storage of IMFL and L-1W for wholesale of IMFL?
- ix. What are the rates of Export Fee for IMFS and ENA?
- x. What are the details required to be conspicuously exhibited in painted letters by a liquor licensee above the main outer door of the licensed premises in a signboard of the size of 4 X3 feet as per Himachal Pradesh Liquor License Rules, 1986?

10X2

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