

HP BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR
EXCISE AND TAXATION INSPECTORS
(SESSION June, 2018)

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 1 Define the following:-

1. Permit
2. Spiced Spirit
3. Central Government Factories
4. Licensed druggist
5. Licensed Chemist
6. Psychotropic Substance
7. Controlled Delivery
8. Crop year
9. Proper Officer
10. Bonded Warehouse

2x10=20 Marks

Q 2 Describe in detail the procedure for issuing, storing and passing out of liquor for bottling purpose in a Bonded Warehouse?

20 Marks

Q 3(a) What are the powers with respect to enter and inspect, search and seize under the HP Excise Act, 2011?

10 Marks

(b) What procedure will you follow and what precautions will be taken for undertaking effective Inspection, Search and Seizure under the Act?

10 Marks

Q 4 Explain in detail the offences and penalties under the NDPS Act, 1985?

20 Marks

Q 5 Describe in detail the procedure for disposal of Narcotic Drugs and Psychotropic Substances?

20 Marks

Q 6 What are the provisions for upkeep of buildings and plants arrangement of shells and other plant pipes and fermentation VAT?

20 Marks

Q 7 Write short notes on any four:-

1. Conditions related to sale and storage of liquor.
2. Special conditions for grant of license.
3. Conditions prescribed for issuance of L-3, L4 & L-5.
4. Condition prescribed for issuance of L-4, L-5 and L-4A & L-5A.
5. Powers of Excise Officers to compound offences.

4x5=20 Marks

Q 8 Explain giving reasons whether the auction system is better or system of allotment of vends for regulating and securing better revenue under the Excise Act?

20 Marks