

**H.P. BOARD OF DEPARTMENTAL EXAMINATIONS**  
**DEPARTMENTAL EXAMINATION FOR EXCISE & TAXATION INSPECTORS (ASTRO)**  
**(SESSION : DECEMBER 2018 )**

**PAPER – 2 : EXCISE LAW**

**MAXIMUM MARKS : 100**

**TIME ALLOWED: 3 HOURS**

**NOTE:-**

- 1. Attempt any five questions including Q. 1 which is compulsory.*
- 2. All questions carry equal marks.*
- 3. Only bare Acts and Rules are allowed inside the examination hall.*

**Q. 1. Define the following:-**

- a) Composition
- b) Surrogate advertisement
- c) Schnapps
- d) EAL
- e) Blending
- f) L-12AAA
- g) Solvency
- h) Reduction
- i) Sapurdari
- j) Power alcohol

**(10x2=20 Marks)**

**Q. 2. a) Critically highlight the major weaknesses of the NDPS Act, 1985.**

**b) Suggest five practical measures to check the drug menace in the State of HP.**

**(2x10=20 Marks)**

- Q. 3. Describe the procedure, in own words, regarding confiscation and disposal of a conveyance which is found transporting liquor unlawfully. Cite the relevant sections wherever necessary. **(20 Marks)**
- Q. 4. a) Calculate the interest payable on the license fee of May month amounting to Rs. 1,25,000 which was deposited on 30<sup>th</sup> September by a B-1 licensee under the Punjab Brewery Rules 1932.
- b) Clarify the difference between RS and ENA. **(15+5=20 Marks)**
- Q. 5. a) Bring out clearly the difference between a **pass** and a **permit** by mentioning their forms. Can a pass be issued for a date beyond the validity of a permit?
- b) Calculate RED on 400 quarts of IMFS (750 ml each) at the rates fixed for the year 2018-19. **(2x10=20 Marks)**
- Q. 6. You, being an Excise Officer on duty in your area, got information that 100 pints of illicit liquor are being possessed by a road side dhaba which may be disposed of shortly. Describe your actions, in sequence till the disposal of case property. **(20 Marks)**
- Q. 7. a) What are various securities and sureties required to be furnished by a successful retail allottee along with time frame for the year 2018-19?
- b) Describe briefly the process of manufacturing **Beer** in a Brewery. **(2x10=20 Marks)**
- Q. 8. **Answer briefly :-**
- a) Is issuing a bill compulsory for a retail liquor licensee? If yes, under which provision?
- b) List any five distinguishing features inscribed on the holograms affixed on liquor bottles manufactured for sale in HP.
- c) What is the present limit of possession of IMFS for serving defence personnel?
- d) Mention the timings of L-2/L-14, L-3/4/5, L-11 and L-14 during the year 2018-19.
- e) Can the bank accounts of an excise arrear defaulter be attached for recovery? If yes, then cite the specific provision of law. **(5x4=20 Marks)**