

H.P. BOARD OF DEPARTMENTAL EXAMINATION

DEPARTMENTAL EXAMINATION FOR

EXCISE AND TAXATION INSPECTORS

(SESSION ~~Nov~~ 2019)

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. Constitution of India, Punjab Excise Act, H.P. Excise Act, Narcotic Drugs and Psychotropic Substances 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. Can an alcoholic beverage prepared without addition of sugar and hops may be called beer?
2. "Brewery only includes the premises where beer is manufactured and does not include places in that premises where beer is stored or wherefrom it is issued." Is the statement correct or not?
3. Whether any admixture containing sugar which can be fermented can be called molasses or such an admixture containing fermentable sugar has to satisfy some other conditions to be called molasses?
4. What are the conditions required to be fulfilled by an amendment or order issued under the H.P. Excise Act, 2011 to be called notification?
5. Name the document that actually authorizes the removal or transportation of liquor?
6. Does a carriage by cattle capable of being used as a conveyance for movement qualify to be called vehicle under the H.P. Excise Act, 2011?
7. Name the document authorizing possession of liquor exceeding the limit of retail-sale permit provided under the H.P. Excise Act, 2011.
8. Name the two licenses granted by way of allotment that authorize retail sale of country liquor and IMFS/BIO in the rural areas. Which of these two licenses authorize consumption of country liquor both on and off the licensed premises?

9. Name the license that authorizes manufacture and retail sale of Country Fermented Liquor under the H.P. Excise Act, 2011. Is this license a fixed fee license or is granted by way of allotment?
10. Define "commercial quantity", in relation to narcotic drugs and psychotropic substances. Can this quantity be fixed by the State Govt.?

10x2 = 20

Q.No. 2 Write short notes on the following :-

- a. The excise license that is required to be obtained by bakeries using rum and wine in the manufacture of cakes and other confectionary items for possession of Wine & Rum.
- b. License in form S-1C.
- c. Conditions for obtaining the license in form L-10BB
- d. Days on which Excise vendts licensed under the Himachal Pradesh Excise Act, 2011 shall remain closed for the retail sale of liquor.
- e. Offences and penalties under the Narcotics and Psychotropic Substances Act.

5X4 = 20

Q.No. 3

- 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
- b. What are the entitlements of liquor in respect of members of the defence forces and ex-servicemen?
- c. Describe the Salient features of the "Excise Policy for the year 2019-20".

5X1 = 5

5

10

Q.No. 4

- i. What is relevance of "small quantity" and "commercial quantity" w.r.t. offences and penalties under the Narcotic Drugs and Psychotropic Substances Act
- ii. Write a short note on disposal of confiscated liquor under the Himachal Pradesh Intoxicants Confiscation Rules, 1988
- iii. Describe the "Power to issue Warrants" under the Narcotic Drugs and Psychotropic Substances Act.
- iv. 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
- v. Describe the provisions with regards to vexatious search under the Punjab Excise Act, 1914 or the H.P. Excise Act, 2011

5X4=20

Q.No. 5

- i. Write a short note on the Narcotic Drugs and Psychotropic Substances Consultative Committee.
- ii. Write a short note on National Fund for Control of Drug Abuse.
- iii. Write a short note on punishment for embezzlement of opium by cultivator
- iv. Write a short note on inspection of excise vends and stock taking of the same.
- v. Describe briefly the process of manufacturing Beer in a Brewery.

5X4=20

Q.No. 6 Write short 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 advertisements
- iv. Cognizance of offences
- v. Power of Excise Officers to compound offences

5x4=20

Q.No. 7

- i. Describe the procedure regarding confiscation and disposal of a conveyance which is found transporting liquor unlawfully. Cite the relevant provisions wherever necessary.
- ii. Write six practical measures to check the drug menace in the State of H.P.
- iii. Write a short note on Constitutional provisions providing for levy of excise duty and regulation of alcoholic liquor for human consumption by the States.

10+6+4=20

Q.No. 8

- i. How many bulk litres & proof litres of liquor will be contained in one case of Indian made foreign spirit (IMFS) containing 24 Pints? Each pint measures 375 mls and contains liquor with strength 25 degree under proof.
- ii. Calculate the **retail excise duty** due on one case of IMFS described in Q.No. 8(i) if the EDP for the same is Rs. 999/-
- iii. How many bulk litres & proof litres of liquor will be contained in one case of country liquor containing 50 nips? Each quart measures 180 mls and contains liquor with strength 40 degree under proof.
- iv. Calculate the **excise duty** due on one case of country liquor described in Q.No. 8(iii).
- v. Calculate the **excise duty** on one case of beer containing 12 bottles measuring 650 ml each. The alcoholic content of the beer exceeds 5%.
- vi. Calculate the **excise duty** on one case of wine containing 12 bottles measuring 750 mls each manufactured in the State of H.P. The wine contains proof spirit upto 20%.
- vii. What are the licensed sale hours for a L-14 vend and a bar holding license in form L-4A & L-5A ?
- viii. Name four areas of the State wherein licenses in form L-20-C and L-20-D for the manufacture and possession of country fermented liquor or country distilled liquor for home consumption can be issued.
- ix. What is the intent and purpose behind enactment of Narcotic Drugs and Psychotropic Substances Act, 1985?
- x. What are the current rates of Export Fee for IMFS and ENA?

10X2

-----XXXXX-----