

HIMACHAL BOARD OF DEPARTMENTAL EXAMINATIONS DEPARTMENTAL EXAMINATION FOR EXCISE AND TAXATION OFFICERS **2019**

Nov-

Paper no. 3 Law of Crimes and Excise Law

Time Allowed : 3 hours

Maximum Marks : 100

Notes : (i) Attempt **any five** questions. Marks are indicated in the brackets.

(ii) All questions carry equal marks. Relevant provisions of the Act and Rules must be quoted.

(iii) Only bare Acts and Rules are allowed inside the examination hall.

Q1. Explain the following terms:-

- (i) Whisky
- (ii) Rum
- (iii) Brandy
- (iv) Gin
- (v) Wines
- (vi) Reduction
- (vii) Blending
- (viii) Absolute Alcohol
- (ix) London Proof
- (x) Liqueurs

[2 x 10 each = 20 marks]

Q2(a). What is the procedure for grant of License in form L-1?
Explain in detail the conditions governing the same.

(b). Explain the conditions governing Country Liquor and supply of Country liquor.

[10 x 2 = 20 marks]

Q3. Explain (with illustrations wherever applicable) **any four** of the following:-

- (i) Evidence
- (ii) Fact
- (iii) Opinion
- (iv) Admission
- (v) Burden of Proof

[4 x 5 = 20 marks]

Q4(a). What processes are used to compel appearance? Explain the various modes by which summons can be executed.

(b). Distinguish between summons and warrants. What are the requirements of a valid warrant ?

[10 x 2 = 20 marks]

Q5. How can the lawful authority of public servant ~~can~~ be enforced ?
Explain with reference to remedies available under the Indian Penal Code. [20 marks]

Q6. Write Short notes on **any four** :-

- (i) License in form 50 C and L-10 C.
 - (ii) Composition of offences under the H.P. Excise Act.
 - (iii) Procedure for export in bond of preparations containing rectified Spirit to other states or Union Territories in India.
 - (iv) Revenue locks
 - (v) Stills and safes
- [5 x 4 = 20 marks]

Q7. What is the provision with respect to disposal of seized liquor during the pendency of Trial? Please elaborate the procedure prescribed for disposal of confiscated liquor [20 marks]

Q8(a). What are the conditions relating to determination of licenses and conditions relating to compensation?

(b). Explain the procedure for Grant of license for Ahata in Form L-2A/L-14c and L-2AA.
[10 x 2 = 20 marks]