

HP BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR EXCISE AND
TAXATION OFFICERS
(SESSION SEPT. , 2020)

Paper No.3

Maximum Marks-100

(Law of Crimes and Excise Law)

Time allowed: 3 hours

- 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:-

- i. Denatured
- ii. Excisable Article
- iii. Alio
- iv. Un-lawful Liquor
- v. Wash
- vi. Feints
- vii. Molasses
- viii. Spiced Country Spirit
- ix. Cognizable Offence
- x. Warrant Case

(10X2=20)

Q.2 Write short notes on the following:-

- (1) Arrest by private person and procedure on such arrest.
- (2) Procedure of arrest of person against whom warrant issued.
- (3) Statements to police not to be signed: use of statements in evidence.
- (4) Procedure for summary trials.

(5X4=20)

Q.3 What are the provisions relating to entry, search, seizure and arrest under the Excise Act. What precautions should be taken? (10+10=20)

Q.4 What are the provisions with respect to the following:-

- (i) Power to close liquor vends.
- (ii) Prohibition of possession of liquor.
- (iii) Power to withdraw licenses etc (7+7+6=20)

Q.5 Write notes on the following:-

- (i) Inspection of excise vends
- (ii) H.P. Sweets (Manufacture) Rules, 1988 (10+10=20)

Q.6 Write notes on the following:-

- (i) Main provisions of the procedure for bidding through Auction-cum-Traders
- (ii) Renewal of excise licenses (10+10=20)

Q.7 Answer the following:-

- (i) What are the salient features of H.P. Excise Policy 2020-21?
- (ii) Give suggestions for enhancing excise revenue in the state. (10+10=20)

Q.8 Write in brief on the following:-

- (i) Excise cesses
- (ii) Document
- (iii) Electronic Record
- (iv) Evidence
- (v) Conclusive proof
- (vi) L-6A license
- (vii) L-50B license
- (viii) Matured whiskey
- (ix) Still
- (x) D-2 License (2X10=20)