

H.P. BOARD OF DEPARTMENTAL EXAMINATIONS
DEPARTMENTAL EXAMINATION FOR EXCISE AND TAXATION INSPECTORS
(ASTE0)
(SESSION SEPTEMBER – 2020)

Paper No.2:- EXCISE LAW

Maximum marks:- 100

Time allowed:- 3 Hours

Note:-

1. Attempt a total of five questions. Question no. 1 is compulsory.
2. Relevant provisions of the acts and rules must be quoted.
3. Only Bare Acts and Rules are allowed inside the Examination Hall.

Q1. Define the following:-

- (i) enumerated spirits.
- (ii) denatured spirits.
- (iii) absolute alcohol.
- (iv) essential narcotic drug.
- (v) opium poppy
- (vi) cannabis plant
- (vii) excise duty.
- (viii) spent wash
- (ix) special spiced spirit
- (x) licensed chemist

(2 x 10 = 20 marks)

Q2. What do you understand by the terms :-

- (a) dry wines, sweet wines, low wines and fortification. (5)
- (b) Malt Liquors (3)
- (c) Schnapps (2)
- (d) Bonded Warehouse (2)
- (e) What are the penalty provisions in case of malpractices by bars ? (4)
- (f) penalty provisions when a licensee sells liquor below the MSP and above the MRP ? (4)

Q3. Write short notes :-

(i) BIO Brands Policy

(ii) License L. 50 B

(iii) Conversion of quota

(iv) General provision regarding transport, import and export of poppy straw or opium.

(5x4=20)

Q4. What is a druggist license ? Explain in detail the procedure for grant of a druggist license.

(20 marks)

Q5. Describe the provisions related to forfeiture of illegally acquired property under the NDPS Act 1985.

(20 marks)

Q6. (a) Explain the provisions related to the grant of L – 10 . C and L – 1 licenses.

(b) What is the rate of excise duty on various kinds of liquor and intoxicants ?

(10x2=20 marks)

Q7. (a) What are the powers of the State Government to permit, control and regulate under the NDPS Act 1985?

(b) What measures have been taken by the State Government to check the drug menace in the state of H.P.? Also suggest measures to check the same.

(10x2=20 marks)

Q8. (a) Explain in detail the procedure for disposal of confiscated liquor under the HP intoxicants confiscation rules as well as instructions issued from time to time.

(b) Explain the provision related to power of entry , search, seizure and arrest without warrant or authorization including power of search and arrest in public places.

(10x2=20 marks)