

HP Board of Departmental Examination
Excise and Taxation Inspectors (Session June 2021)

Paper No:-2

Maximum Marks-100

Time Allowed:-3 Hours

Excise Laws and Laws related to recovery of Arrears

Note:-

1. Attempt any four questions from Part-I and one question from Part-II. All questions carry equal marks. Question no.1 is compulsory.
2. Relevant provisions of the Act and Rules must be quoted.
3. Only Bare Acts and Rules are allowed inside the examination hall.

Part-1

Q.No.1 Define the followings:-

- (i) Controlled substance
- (ii) Cannabis
- (iii) Psychotropic substance
- (iv) Crop year
- (v) Feints
- (vi) Denatured Spirit
- (vii) Warrant Case
- (viii) Manufactured Drug
- (ix) Potable and non potable alcohol
- (x) Permit

10 × 2 = 20

Q.No.2 (i) Enumerate various licenses granted by the department to regulate transport and sale of liquor.

(ii) Explain conversion of quota of country liquor into foreign spirit and vice versa.

(iii) Explain Excise duties of different types.

10+5+5=20

Q.No.3 (i) What are the classes of Excise Officers? Narrate their powers.

(ii) Explain in brief the provision relating to search and seizure. 10+10=20

Q.No.4 (i) Explain the provisions related to offences and penalties under H.P Excise Act, 2011.

(ii) Is renewal policy of liquor retail vends is good from revenue point of view? Explain its pros and cons. 10+10=20

Q.No.5 (i) Use of narcotics has become great menace to society, explain measures to combat and control its use.

(ii) Explain punishment for contravention in relation to manufactured drugs and preparations.

(iii) Describe the offences to be cognizable and non-bailable as per NDPS Act.

(iv) Powers of Government to permit and regulate as per NDPS Act. 5 × 4=20

Q.No.6 (i) What is the procedure of issuance to import certificate as per NDPS Rules, 1985?

(ii) Explain the procedure of transport of psychotropic substances as per NDPS Rules, 1985.

(iii) What are the provisions under the prevention of Illicit Traffic in NDPS Act 1988 regarding temporary release of detained persons. 10+5+5=20

Part-II

Q.No.7 Write in detail the conferment of Powers of Assistant Collector 1st Grade. Describe instructions and guidelines for recovery of arrears under HP Land Revenue Act. 20

Q.No.8 Write a note on the procedure of maintenance of recovery file and recovery proceedings.

(ii) Write a note on section 118 of H.P. Tenancy and Land Reforms Act, 1972. 10+10=20