

## HP Board of Departmental Examination

Assistant Commissioner of State Taxes & Excise (Session *May* 2021)

Paper No:-3

Maximum Marks-100

Time Allowed:-3 Hours

### Excise and Criminal Laws for ACSTE

#### Note:-

1. Attempt total five questions. One question from Part I, three questions from Part II and one question from Part III.
2. Relevant provisions of the Act and Rules must be quoted.
3. Only Bare Acts, Rules and Announcements are allowed inside the examination hall.

### Part-1

Q.No.1 Write notes on the followings:-

- (i) Procedure of arrest of person against whom warrant issued.
- (ii) Imprisonment in default of security.
- (iii) Assault or criminal force to deter public servant from discharge of his duty.
- (iv) Fabricating false evidence.
- (v) Estoppel.
- (vi) Evidence.

4+4+4+4+2+2=20

Q.No.2 What do you understand by General Clauses Act, 1897? Write salient features of General Clauses Act 1897.

10+10=20

### Part-II

Q.No.3 (i) Write the procedure of Supply of country liquor as per Excise Policy 21-22.

(ii) Critically evaluate duties and fees as per Excise Policy 21-22.

10+10=20

Q.No.4 (i) Write a detailed note as per NDPS Act, 1985 on the power of entry, search, seizure and arrest without warrant or authorization.

(ii) What is procedure of sale, purchase, consumption or use of psychotropic substances?

(iii) Explain revocation of detention orders as per the prevention of Illicit Traffic in NDPS Act, 1988.

10+5+5=20

Q.No.5 (i) What do you know about additional quota and conversion of quota of Country Liquor into Foreign Liquor and vice versa? Mention the formula of conversion.

(ii) How the inspection of the excise vends is conducted? Mention main points to be observed during inspection. 10+10=20

Q.No.6 Define the followings:-

(i) Spent wash.

(ii) Potable and non potable alcohol.

(iii) Denatured.

(iv) Low wines.

(v) Cannabis.

(vi) Feint.

(vii) Matured Whisky.

(viii) Alio.

(ix) Cognizable Offence.

(x) Document. 10X2=20

### Part-III

Q.No.7 Write notes on the followings:-

(i) Writ of demand.

(ii) Arrest and detention of defaulter.

(iii) Other sums recoverable as arrears of land revenue.

(iv) Assessment of land revenue.

(v) Stay of sale. 5X4=20

Q.No.8 (i) Evaluate critically section 118 of H.P Tenancy and Land Reforms Act, 1972.

(ii) Describe instructions and guidelines for recovery of arrears under H.P Land Revenue Act. 10+10=20