

Disclaimer - The question paper relates to the period (ETI) prior to coming into force of the new series of Criminal laws, (ETI)

Board of Department Examinations
Departmental Examination
Paper 1 (Law of Crimes) for Excise and Taxation Inspector and STE(STO)
November, 2024

Time allowed: 3 hours

Maximum marks :100

Note:

1. Attempt any five question and at least two from each part
2. All questions carry equal marks
3. Only bare acts of IPC/BNS, Criminal Procedure Code/ BNSS and Indian Evidence Act/BSA are allowed to be consulted.

Part-1

Question 1.

- (i) What are different kinds of punishment? Explain.

(10)

- (ii) What is wrongful restrain? Distinguish between wrongful restrain and wrongful confinement.

(10)

Question No. 2.

Write Short notes on the following:-

- (a) Public Servant
- (b) Wrongful gain and wrongful loss
- (c) Dishonestly and Fraudulently
- (d) Valuable security

(5×4)=20

Question No. 3

Define and explain the following:-

- (a) Cheating and forgery
- (b) Hurt and grievous hurt
- (c) Criminal trespass and criminal intimidation
- (d) Riot and Affray

(5×4)=20

Part-II

Question No. 4.

Define and explain the following:-

- (a) Complaint
- (b) Inquiry
- (c) Investigation
- (d) Place

(5×4)=20

Question No. 5

- (i) Briefly explain what is charge, can it be altered? (10)
- (ii) What is anticipatory bail? Explain in brief. (10)

Question No. 6

- (i) Discuss briefly the circumstances under which security can be taken by the Magistrate for keeping peace and maintain good behavior from any person. (10)
- (ii) What is first information report and what is its value? (10)

Question No.7

Write short note on the following:-

- (i) Inquest report and its evidentiary value (10)
- (ii) Withdrawal from prosecution (10)

Part-III

Question No. 8

Explain the following:-

- (i) Proved
- (ii) Disproved
- (iii) Not proved
- (iv) Conclusive proof

(5×4)=20

Question No. 9

Write short notes on the following:-

- (i) Independent witness
- (ii) Competent witness
- (iii) Expert witness
- (iv) Hostile witness

(5×4)=20

Question No. 10

- (i) Explain the meaning of burden of proof? On whom burden of proof lies?
Comment.

(10)

- (ii) What are public and private document?

(10)

H.P. BOARD OF DEPARTMENTAL EXAMINATION

DEPARTMENTAL EXAMINATION FOR

EXCISE AND TAXATION INSPECTORS

(SESSION ^{November} ----- 2024)

Paper No. 2 Excise Law and Laws related to recovery of Arrears

Time allowed:- 3 Hours

Maximum Marks:- 100

Note:-

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

Part- I

Q.No.1 Answer the following citing relevant provisions of law:-

1. Define "Tari and Lahan", in relation to alcoholic liquor.
2. Define "medicinal opium", in relation to narcotic drugs and psychotropic substances. Can this quantity be fixed by the State Govt.?
3. Define "feints", in relation to alcoholic liquor. How are the feints used in the manufacturing process?
4. Define "commercial quantity", in relation to narcotic drugs and psychotropic substances. Can this quantity be fixed by the State Govt.?
5. Can an alcoholic beverage prepared without addition of sugar and hops may be called **beer**?
6. "Brewery only includes the premises where beer is manufactured and does not include places in that premises where beer is stored or wherefrom it is issued." Is the statement correct or not?
7. Whether any admixture containing sugar which can be fermented can be called **molasses** or such an admixture containing fermentable sugar has to satisfy some other conditions to be called **molasses**?
8. What are the conditions required to be fulfilled by an amendment or order issued under the H.P. Excise Act, 2011 to be called **notification**?
9. Name the document that actually authorizes the removal or transportation of liquor?

10. Does a carriage by cattle capable of being used as a conveyance for movement, qualify to be called **vehicle** under the H.P. Excise Act, 2011?

10x2 =20

Q.No. 2 Write short notes on the following :-

- a. The excise license required to be obtained by bakeries using rum and wine in the manufacturer of cakes and other confectionary items for possession of Wine & Rum.
- b. Conditions for obtaining the license in form L-10BB license
- c. Days on which Excise vends licensed under the Himachal Pradesh Excise Act, 2011 shall remain closed for the retail sale of liquor.
- d. Penalty for an Excise Officer making vexatious search, seizure, detention or arrest.
- e. Offences and penalties under the Narcotics and Psychotropic Substances Act.

5X4 =20

Q.No. 3

- a. What are the limits for retail possession in respect of the following:-
 - i. Foreign Spirit
 - ii. Beer
 - iii. Cider
 - iv. Country Liquor
 - v. Country Fermented Liquor

5X1= 5

- b. What are the entitlements of liquor in respect of members of the defence forces and ex-servicemen?
- c. Describe the Salient features of the "Excise Policy for the year 2024-25".

5

10

Q.No. 4

- i. What is relevance of "small quantity" and "commercial quantity" w.r.t. offences and penalties under the Narcotic Drugs and Psychotropic Substances Act
- ii. Write a short note on disposal of confiscated liquor under the Himachal Pradesh Intoxicants Confiscation Rules, 1988
- iii. Describe the "Power to issue Warrants" under the Narcotic Drugs and Psychotropic Substances Act.

- iv. Describe provisions relating to entry, search, seizure, arrest and detention including bail procedure as per the Punjab Excise Act, 1914 / the H.P. Excise Act, 2011
- v. Describe the provisions with regards to vexatious search under the Punjab Excise Act, 1914 or the H.P. Excise Act, 2011

5X4=20

Q.No. 5

- i. Write a short note on the Narcotic Drugs and Psychotropic Substances Consultative Committee.
- ii. Write a short note on National Fund for Control of Drug Abuse.
- iii. Write a short note on punishment for embezzlement of opium by cultivator
- iv. Write a short note on inspection of excise vends and stock taking of the same.
- v. Describe briefly the process of manufacturing Beer in a Brewery.

5X4=20

Q.No. 6 Write short notes on the following citing the provisions of the Punjab Excise Act, 1914 or the H.P. Excise Act, 2011

- i. Power of Excise Officers to compound offences.
- ii. Power of Excise Officers to obtain information.
- iii. Procedure for drawing liquor and beer samples.
- iv. Conversion of quota of country liquor into foreign liquor and vice-versa.

5x4=20

Part- II

Q.No. 7

- i. Describe the procedure regarding confiscation and disposal of a conveyance which is found transporting liquor unlawfully. Cite the relevant provisions wherever necessary.
- ii. Write six practical measures to check the drug menace in the State of H.P.
- iii. Write a short note on Constitutional provisions providing for levy of excise duty and regulation of alcoholic liquor for human consumption by the States.

10+6+4=20

Q.No. 8

- a. Explain the procedure for recovery of Excise Arrears as Arrear of Land Revenue. What are the different modes of Recovery under the H.P. Land Revenue Act, 1954? Briefly explain two modes.
- b. What is the importance of Section 118 of the H.P. Tenancy & Land Reforms Act 1972? Explain

14+6

-----XXXXX-----

H.P. BOARD OF DEPARTMENTAL EXAMINATIONS
DEPARTMENTAL EXAMINATION FOR
STATE TAXES AND EXCISE OFFICERS/ ASSISTANT STEO
SESSION November-2024

Paper No. 3 Allied Taxes and Enforcement of certain provisions under GST Laws

Time Allowed: 3 Hours

Maximum Marks:100

Note:

- 1. Attempt five questions, one question from Part -I and two questions each from Part-2 and Part-3.**
- 2. Relevant Provisions of the Act and Rules be quoted.**
- 3. Only Bare Acts, Rules and Circulars are allowed inside the Examination Hall.**

PART 1

Q.1. (i) What is the procedure of recovery of Additional Goods Tax as per HPPGT Act?
(ii) Explain in detail the law and procedure for conducting inspection of goods in transit under the provision of the H.P. Passenger and Goods Taxation Act. 10+10=20

Q.2. (i) What do you understand by validation and exemption as per HP CGCR ACT, 1999?
(ii) What are the methods of granting lease to collect toll as per H.P. Tolls Act 1975?

10+10=20

PART 2

Q.3. What procedure is required for the registration under the CST Act,1956 and the H.P. VAT Act,2005? What documents are required for the registration? What is compulsory registration? 10+5+5=20

Q.4. Explain the following :-

- 1) Transit Sale (CST Act)
- 2) Essential requirements for interstate sale.
- 3) Goods (CST Act)
- 4) Contract sale and Works contract

5x4=20

5) Turnover (VAT Act)

Q.5. Explain the following as per Sale of Goods Act, 1930:

- (i) Sale and agreement to sell
- (ii) Buffer net bound to return rejected goods
- iii) Right of stoppage in transit
- iv) Risk prima facie passes with property
- v) Implied conditions as to quality of fitness

4x5=20

PART 3

Q.6. (i) What is the procedure of inspection, detection, seizure and release of goods and conveyance in transit under GST Act?

(ii) What is the procedure of assessment in GST Act? Mention different types of assessment under the GST Act?

10+10=20

Q.7. (i) Distinguish between mixed supply and composite supply by giving relevant examples in support of your answer.

(ii) Distinguish between audit and special audit.

10+10=20

Q.8. Explain the following:

- i) Tax collected but not paid.
- ii) Initiation of recovery proceedings
- iii) Tax collected wrongfully
- iv) Continuation and validation of certain recovery proceedings
- v) Rectification of advance ruling.

5x4=20

HP BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION FOR
STATE TAXES AND EXCISE OFFICER/ASSISTANT STEO

SESSION *November* , 2024

PAPER NO.4 GOODS AND SERVICE TAX LAW

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS:100

Note:

1. Maximum of five questions are to be attempted.
2. Question no. 1 is compulsory.
3. Relevant provision of the Act and Rules must be quoted.
4. Only Bare Acts and Rules are allowed inside the examination hall.

PART - 1

Q.1 Define the following:

- a. Electronic Liability Register
- b. Final Return
- c. Tax invoice in special cases
- d. Exempt supply
- e. Job work
- f. Market Value
- g. Levy of Late fee
- h. Deemed Exports
- i. Rule of Fair Hearing
- j. Goods and Services Tax Compliance Rating

(10x2=20)

Q.2 Write note on the following:

- a. Procedure before Appellate Tribunal

b. Revocation of cancellation of registration

c. Compensation cess

d. Concept of related person

(5x4=20)

e. Scrutiny of Returns

Q.3. Explain H.P. General Clauses Act 1968 and rules made under this Act. Explain the procedure of formation of company and explain the term debentures.

(5+5+5+5=20)

Q.4. How does the ITC mechanism work under GST? What are the conditions for availing ITC and what are its limitations?

(10+10=20)

Q.5 Why is audit important in GST? What is the procedure to access business premises for inspection and audit?

(5+15=20)

Q.6. What are the consequences of non-compliance of GST regulations? What are the penalties for delayed payments, incorrect filing of returns and non-registration under the GST Act?

(5+15=20)

Q.7. What are the anti-profiteering clauses in the GST Act? How does it ensure that the benefits of reduced tax rates are passed to consumers? What action can be taken against businesses violating this clause?

(10+5+5=20)

Q.8. Write note on the following:

a. Procedure for generating E-way bill

b. Exempted goods and services under GST Act

c. Significance of HSN code and SAC code

d. Procedure of recovery of arrears under GST Act

e. When and how is RCM applied in the GST framework?

(5x4=20)

H.P. BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION 2024 *November*
PAPER- :5 "ACCOUNTING AND IT for ETIs"

Time Allowed -3 hours

Maximum Marks -100

- i) Attempt any five questions
- ii) All questions carry equal marks
- iii) Use of calculator is allowed
- iv) Indicate same question number and its part as assigned in the question paper while answering the same
- v) Books are not allowed
- vi) Question no-5 is compulsory .

Question :1

Define the following terms :-

- a. Business Transactions
- b. Drawings
- c. Trade receivable
- d. Intangible Assets
- e. Depreciation

(5*4=20)

Question no-2 Differentiate between :-

- a) Book keeping and Accounting
- b) Accrual basis of accounting and Cash basis of accounting .

(10*2=20)

Question no-3 From the following information: Calculate :-

1. Current Ratio
2. Liquid Ratio
3. Debt Equity Ratio
4. Interest Coverage Ratio
5. Inventory Turnover Ratio

Balance Sheet as at March 31, 2024

Particulars	(Rs.)
Inventory	100000
Total current assets	160000
Shareholder fund	400000
13% Debenture	300000
Current liability	100000
Net profit before tax	351000
Cost of revenue from operations	500000

(4*5=20)

Question no-4: Explain the term analysis of the financial statement and also explain its objectives

(20)

Question no-5

Prepare Trading and Profit & Loss Account for the year ended 31.3.2024 and Balance Sheet as that date from the following Trial Balance :

Particular	Dr.	Cr.
Stock as on 1.4.2023	625000	
Purchases	903000	
Sales		1372000
Returns inwards	22000	
Return outwards		13000
Capital		300000
Drawings	45000	
Land and buildings	300000	
Furniture and fixtures	80000	
Trade debtors	250000	
Trade creditors		450000
Cash in hand	35000	
Investment	100000	
Interest		5000
Commission		30000
Direct expenses	75000	
Postage	25000	
Fire insurance premium	20000	
Salaries	90000	
Bank overdraft		400000
	2570000	2570000

Adjustments :-

- Interest on investment 5000 is yet to be received while 10000 of commission received is yet to be earned .
- Closing stock valued at 650000. Goods worth 5000 are taken away by proprietor for his personal use .
- 5000 of fire insurance premium paid in respect of quarter ending june 2024
- Salaries 10000 for March 2024 and bank overdraft interest amounting to Rs. 20000 yet to be recorded .
- Depreciation on Land and Building @ 5 % p.a. and furniture and fixture @ 10 % p.a
- Provision for doubtful debt @5 % of trade debtors .

(20)

Question no -6

Find the mean , median and mode from the following data :-

Class	Frequency
0-10	5
10-20	10
20-30	18
30-40	30
40-50	20
50-60	12
60-70	5

(20)

and

Question no-7 (A)

Define :

- I. Cloud computing
- II. Cyber Security

(5*2=10)

(B) What are the functions which a taxpayer will perform at the GST Common Portal being developed and maintained by GSTN for the taxpayers?

(10)

Question no-8 (A)

Define

- i) Virtual Private Network (VPN)
- ii) Artificial intelligence

(5*2=10)

(B) What services are rendered by GSTN

(10)