

# **DEPARTMENTAL EXAMINATION OF INSPECTORS OF CENTRAL EXCISE**

## **(PAPER-IV) - LAW (With Books)**

**Date: 20.01.2016**

**TIME: 2.00 PM to 5.00 PM**

**MAXIMUM MARKS: 100**

**PASS MARKS: 50**

### **Note :-**

1. **All Questions are compulsory.**
2. Candidates have options to answer in Hindi
3. Relevant authority must be quoted will all answers.
4. Use of Mobile/Smart Phones is strictly prohibited during examination.

### **Concerned Books :-**

1. The Constitution of India.
2. The Indian Penal Code 1860 (45 of 1860)
3. The Code of Criminal procedure, 1973 (2 of 1974)
4. The Code of Civil Procedure, 1908 (5 of 1908)
5. The Indian Evidence Act, 1872 (1 of 1872)
6. The Provisional Collection of Taxes Act, 1931 (16 of 1931)

**Q.No.1** Define **any five** of the following. **One from each section is compulsory.** [Limit Answer 50 Words] [2\*5]

### **Constitution of India:**

- (a) Attorney General of India
- (b) Finance Commission
- (c) Provisions as to introduction & passing of bills

### **CRPC:**

- (a) Bailable offence
- (b) Summon
- (c) Judicial Proceeding

### **Indian Evidence Act:**

- (a) Fact
- (b) Relevant
- (c) Evidence

### **IPC:**

- (a) Public Servant
- (b) Document
- (c) Electronic Record

**Q.No.2** Answer **any five** of the following (Constitution of India). [**Limit Answer 75 words**] [4\*5]

- (a) What are the basic differences between Federal Government & Unitary Government?
- (b) In your opinion what is the form of Indian Government i.e. whether it is Federal or Unitary?
- (c) What do you understand by Fundamental rights? Are they absolute and can't be abridged?
- (d) How the constitution can be amended and to what extent.
- (e) What do you understand by VII<sup>th</sup> Schedule and its authority?
- (f) Why we need a constitutional amendment for imposing GST?
- (g) Under what authority Central Excise duty, Customs duty & Service Tax are levied.
- (h) Whether the State Governments can levy Central Excise duty, Customs duty & Service Tax? Give the reasons to this effect.
- (i) Differentiate the writs issued under Article 32 & Article 226 of Constitution of India.

- Q.No.3** Answer any four of the following (Evidence Act). [**Limit Answer 75 words**] [4\*4]
- (a) What do you understand by primary evidence & Secondary evidence?
  - (b) What do you understand by Burden of proof & Onus of Proof?
  - (c) What do you understand by examination & Cross examination.
  - (d) What is official communication and how it is different from professional communication.
  - (e) Describe estoppels, its object & promissory estoppels.
  - (f) What is difference between admission & confession?
- Q.No.4** Answer any four of the following (CRPC). [**Limit Answer 75 words**] [4\*4]
- (a) Explain in brief 'Record of Examination of accused'.
  - (b) Describe the rights of arrested person.
  - (c) What is difference between FIR & NCR?
  - (d) Under what circumstances a search warrant can be issued.
  - (e) How the place of inquiry or trial is ascertained.
  - (f) Describe 'examination of complainant'.
- Q.No.5** Answer any four of the following (IPC). [**Limit Answer 75 words**] [4\*4]
- (a) Distinguish between fraudulently & dishonestly.
  - (b) What do you understand by criminal breach of trust? It is applicable when duty collected but not deposited.
  - (c) What are essential elements of crime?
  - (d) What is difference between cheating & forgery?
  - (e) Define Mischief.
  - (f) How a proceedings under Summons in Central Excise /Customs are treated as judicial proceedings under IPC and punishment thereof.
- Q.No.6** Answer any three of the following (CPC). [**Limit Answer 75 words**] [3\*4]
- (a) Discuss the provisions of Section 9 of CPC. Does it debar the civil courts to entertain the cases of Central Excise/Service Tax/Customs.
  - (b) How order is different from decree?
  - (c) Describe the right to lodge a caveat.
  - (d) Service of foreign summonses.
  - (e) Execution of decree.
- Q.No.7** What was the purpose of Provisional Collection of Taxes Act, when it came in force? Explain the effects of declaration made under this Act and its duration. Also explain whether certain refunds to be made if declarations cease to have effect. [10]

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