

ETI

Paper - A

Time Allowed - 3 Hours

Maximum Marks-100

INSTRUCTIONS

- i) Attempt any **Five** questions. All questions carry **equal** Marks.
- ii) The answer to each question or part there of should begin on a fresh page.
- iii) Your answer should be precise and coherent.
- iv) The part/parts of the same question must be answered together and should not be interposed between answers to other questions.
- v) If you encounter any typographical error, please read it as it appears in the text book.
- vi) Candidates are in their own interest advised to go through the General Instructions on the back side of the title page of the Answer Script for strict adherence.
- vii) No continuation sheets shall be provided to any candidate under any circumstances.
- viii) Candidates should put a cross(×) on blank pages of answer script.
- ix) No blank page be left in between answer to various questions.

1. What do you understand by the rule of Alibi? Illustrate with suitable examples.
2. What is arrest? What is the procedure of search of a person or a place (Including arrest of a Woman) as defined in section 46-52 of CRPC?
3. What is the evidential value of Dying declaration of a person? Quote examples of decided cases.
4. Under what circumstances can police arrest a person without Warrant? What is the duty of police officer towards a person arrested without warrant?
5. What procedure and formalities shall police follow when enquiring about death of persons by suicide, accident or suspicious death?
6. What is bailable and non-bailable offence? How can bail be taken in case of non-bailable offence? Briefly discuss Discharge of Sureties.
7. Who can be a witness. Is there any exception where a person can't be a witness?
8. What is a Stamp? How is Counterfeiting Government Stamp, possession of instruments or materials for Government stamp, making or selling instruments for Government stamp, sale of counterfeit Government stamp and possession of counterfeit stamp punishable under Ranbir Penal Code?

ETI

Paper - B

Time Allowed - 3 Hours

Maximum Marks-100

INSTRUCTIONS

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1. Describe the procedure for grant of License for retail vend of liquor under J & K Liquor License & Sale Rules, 1984? To whom shall a license for vend of liquor not be given?
2. What is Excise Revenue? How is transport of liquor or intoxicating drugs regulated in J & K? How is duty imposed on liquor or intoxicating drugs manufactured, imported into and exported from J &K?
3. How is misuse of exemption granted to industrial units checked under Levy of Toll Rules, 1995? What is the procedure for availing toll exemption?
4. State the action a Toll officer may take under J & K Levy of Tolls Act, 1995 for
 - i) Recovery and refund of toll short levied or erroneously paid
 - ii) Procedure in case of non-payment of tolls.
5. Define the following as used in J&K Brewery Rules, 2003 :
 - a) i) Brewery ii) Cooler iii) Fermenting vessel iv) Racking
v) Underback
 - b) State rules regulating maintenance of books in Form B-5.
6. What are the obligations on licensee holding a brewery license towards the excise staff?
7. What is denaturation of Spirits under J & K Distillery Rules, 2003? How is denaturation carried out
 - i) For Spirits supplied to Medical stores Depots,
 - ii) For Spirits supplied to Soap Manufacturers, and
 - iii) For Spirits supplied for use in Particular Arts & Manufactures?
8. a) What action has to be taken by Excise Department if a distillery is reporting excessive damage?
b) What are Store Vats used for? How are Spirits allowed to mature?

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Roll No. _____

ETI

Paper - C

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1. What do you understand by incidence of tax under J&K VAT Act, 2005? Briefly discuss Tax on sales, Tax on Purchases and Tax on Containers & Packing material.
 2. What is Turnover Tax? What conditions and restrictions apply to a dealer entitled to avail benefit of Turnover Tax under J&K VAT Act & Rules?
 3. Discuss the following briefly under J&K VAT Act, 2005 & Rules thereof :
 - i) Tax Audit
 - ii) Casual Dealer
 - iii) Turnover escaping assessment
 - iv) Refund
 - v) Zero rated Sales.
 4. How will you proceed in a case under J&K GST Act 1962,
 - i) If you notice any mistake apparent on the face of record?
 - ii) If you notice omission or receive new information with regard to turnover having escaped assessment?
 5. Write short notes on following under J&K GST Act, 1962 & Rules thereof :
 - i) Deduction of Tax at Source
 - ii) Inspection of Business premises & Seizure of goods and documents.
 6. When is a sale or purchase of goods said to take place in the course of interstate trade and commerce and in the course of import into & export out of India under Central Sales Tax Act?
 7. Enlist five offences and panalties imposed and the power to compound offences under J&K Motor Spirit Tax Act.
 8. Discuss how period of limitation is computed under J&K Limitation Act, 1995 in legal proceedings?
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Roll No. _____

ETI
Paper - D

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1. Discuss the procedure for carrying out amendment and cancellation of registration under J & K Passengers Taxation Act, 1963 & Rules thereof?
2. How is assessment, reassessment and rectification carried out under J & K Passengers Taxation Act, 1963 & Rules thereof?
3. Discuss the safeguards available to the assessee under the provisions of J & K Passengers Taxation Act, 1963 if he is
 - i) Aggrieved of the order passed by Assessing Authority
 - ii) Aggrieved of the order passed by Deputy Commissioner (Adm) or Commissioner.
4. What are Scheduled Goods under J & K Entry Tax Act, 2000? Discuss incidence and levy of tax under this Act.
5. Discuss the provisions regarding seizure of goods and levy of penalty under J & K Entry Tax on Goods Act, 2000?
6. State procedure of following under Code of Civil Procedure, 1977,
 - i) Statement and production of evidence
 - ii) When evidence may be taken in English.
7. What are rules under Code of Civil Procedure, 1977, regarding,
 - i) Summons given to party for service
 - ii) Procedure where insufficient sum paid in & Expenses of witness detained more than one day.
8. Briefly state following under Code of Civil Procedure, 1977:
 - i) How evidence is taken in appealable cases?
 - ii) When deposition to be interpreted?
 - iii) Duty of persons summoned to give evidence & produce documents.
 - iv) Consequences of refusal of party to give evidence when called on by Court.

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1. What is entertainment? Under what circumstances is exemption from payment of duty on entertainments allowed under J&K Entertainments Act, 1959? How is exemption claimed?
 2. Who is Licensing Authority under J&K Entertainment (Cinematographic) Act, 1989? What restrictions and conditions are imposed on powers of Licensing Authority?
 3. Discuss the provisions of J&K Entertainment (Cinematographic) Act, 1989 & Rules thereof regarding filing of returns, assessment and Notice of Demand.
 4. Describe following under J&K Entertainment Duty Act, 1959 & Rules :
 - i) Duty on payment for admissions to an Entertainment,
 - ii) Deposits of security by the proprietor,
 - iii) Prohibition against resale of Tickets, and
 - iv) Powers of Revision.
 5. Define the following under Medicine and Toilet Preparations (Excise Duties) Act, 1955 :
 - i) Medicinal Preparation
 - ii) Toilet Preparation
 - iii) Narcotic Drug
 - iv) Opium
 - v) Indian Hemp
 6. How are Medicinal and Toilet Preparations containing alcohol classified? How are restricted medical preparations maintained?
 7. What is Illicit Traffic in relation to Narcotic Drugs and Psychotropic Substances? Who can order detention of persons dealing in illicit traffic? What do you mean by severable grounds of detention?
 8. Define Smuggling under J&K Public Safety Act, 1978. Delineate the provisions related to smuggling of liquor. What action is taken by the Government on the report of the Advisory Committee?
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