**DEPARTMENTAL EXAMINATION OF THE INDIAN REVENUE SERVICE (CUSTOMS AND CENTRAL EXCISE) GROUP 'A' PROBATIONERS – SEPTEMBER, 2008**

**PART II - PAPER X**
**PART A - STATUTORY LAW (WITH BOOKS)**
**PART B - ADMINISTRATIVE LAW (WITHOUT BOOKS)**

Date: 05.09.2008 Maximum Marks: 100
Time: 1015 to 1315 hours Pass Marks: 50

**PLEASE CAREFULLY READ THE BELOW INDICATED NOTES:**

(i) Answer **SIX** questions.
(ii) **Question No. 1 is compulsory and carries 20 Marks.** Apart from it, answer **ANY TWO** questions from **Part "A"** and **ANY THREE** questions from **Part "B"** of this question paper.
(iii) Question No. 1 carries 20 Marks. Rest of the questions carry 16 marks each.
(iv) Answers to the questions can be furnished either in Hindi or in English.

**PART 'A' - STATUTORY LAW (WITH BOOKS)**

Q.1 (a) Explain your understanding of the authority for imposing/ levying taxes and fields or taxes (i.e. entries in three lists), definition of goods and provisions of double jeopardy and right to live in the constitution of India.

(b) What are the doctrines of "Pith and Substance" and "Harmonious Construction" and in which situations they are and have been used. Is Article 246 of Constitution of India connected with any one of these doctrines.

Q.2 (a) Whether provisions of Limitation Act, 1897 are applicable for determining/deciding limitation/ time bar aspects in Customs Act, 1962 and Central Excise Act, 1944. Is there any provision in general.

(b) Can you connect/link some provisions of Central Excise Act, 1944 and Finance Act, 1994 (Service Tax) with the provisions of sales of goods Act and Indian Contract Act.

Q.3 (a) Whether the provisions of Indian Evidence Act are equally applicable to the statements taken before Central Excise Officers as are applicable to the statement taken before Police Officers. Explain.

(b) Describe the provisions in Criminal Procedure Code which are concerned with cheating, forgery and recording of statements and confessions.

(c) What is 'mens rea'. What is the provision of Section 482 and Section 197 of CrPC.

Q.4 Please write your understanding of :-

(i) Search and seizure provisions in CrPC.
(ii) Criminal conspiracy and charge of culpable homicide.
(iii) Sections/ Provisions in Indian Penal Code which are relevant to/ applicable on judicial/ quasi judicial proceedings and their relevance for Customs and Central Excise Laws/ cases.
(iv) Difference in and scope of arrest provisions in CrPC and Central Excise & Customs laws.

Q.5 (a) What are balance sheet, lifting of Corporate veil and Company Law Board?

(b) Explain the connection between the provisions of valuation, related person with the provisions of Indian Companies Act.

Q.6 (a) Briefly explain the provisions covering the following heads of income : Profits and gifts of business or profession, salaries and capital gains in Income Tax Act, 1961.

(b) Briefly explain & distinguish between the provisions of Acceptance, Communication and Revocation of proposals and valid contracts under the Indian Contract Act, 1872.

## PART 'B' - ADMINISTRATIVE LAW (WITHOUT BOOKS)

Q.7 (a) What is the concept of "Rule of Law". What are (A.V.) Dicey's view on this.

What effect it has on the growth of Administrative Law.

(b) Describe the nature and scope of Administrative Law with reasons/ grounds for its growth in last 100 years.

Q.8 Explain the difference between administrative, quasi-judicial and judicial functions.

Briefly explain the principles of natural justice giving suitable examples of adjudication and appellate stages.

Q.9 What in your view are the differences between Tribunals created under Article 323A & 323B of the Constitution and the Tribunals created under respective Statutes (i.e. ITAT, CESTAT). Please discuss with examples & applicability of appeals powers. Where should National Tax Tribunal be classified.

Q.10 Have you observed any judicial activism recently of Indian Higher judiciary with suitable case laws. Case Laws should specially be from environmental law and judicial review of different legislations/ enactments.

Q.11 (a) Write a note on the provisions of 'Right to Information Act, 2005'.

(b) What are Public Interest Litigations. Give some cases as examples.

Q.12 (a) Please explain most important provisions of COFEPOSA (Act) and PITNDPS Act.

(b) Please explain the recent amendments in Central Excise & Customs Law (like those concerning attachment, valuation rules, demand, compounding etc.).

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