

DEPARTMENTAL EXAMINATION OF INSPECTORS OF CENTRAL TAX

PAPER-IV: LAW (With Books)

DATE: 14.09.2023
TIME: 2.00 PM to 5.00PM

MAXIMUM MARKS: 100
PASS MARKS: 50

Note:

1. All Questions are compulsory.
2. Candidates have option to answer in Hindi
3. Relevant authority must be quoted with 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: Answer any five of the following. One question from each group is compulsory. Answer may be limited to 60 words. [2x5=10]

Constitution of India

- (i) Preamble as a part of the Constitution.
- (ii) Right to education

Evidence Act, 1872

- (iii) Admissibility of electronic records as to evidence
- (iv) Evidentiary value of admission

Indian Penal Code, 1861

- (v) Consent as a good defence
- (vi) Common intention

Code of Criminal Procedure, 1973

- (vii) Effect of delay in FIR
- (viii) Compoundable offence

Code Of Civil Procedure 1908

- (ix) Legal representative
- (x) Ex parte decree

Q.No.2: Explain the following terms. All questions are compulsory. Answer maybe limited up to 60 words [2x10=20]

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|--------------------------------|-----------------------------|------------------------------|
| (i) Caveat | (v) Court of record | (ix) Circumstantial evidence |
| (ii) Affidavit | (vi) Doctrine of Repugnancy | (x) Cross Examination |
| (iii) Commutation of sentences | (vii) Public prosecutors | |
| (iv) Criminal conspiracy | (viii) Victim | |

The Constitution of India

Q.No.3: Answer any five from the following questions. Explain the answer by quoting the relevant provisions of law and citation. Answer may be limited to 100 words. [3x5=15]

- (i) What are parliamentary privileges? Explain the difference between the parliamentary privileges and fundamental rights.
- (ii) Explain the procedure for passing of Financial Bill.
- (iii) What is the significance of Article 32 of the Constitution of India?
- (iv) Write a short note on the Doctrine of Colourable Legislation.
- (v) Explain in brief about the Directive Principles of State Policy.
- (vi) What do you understand by special leave to appeal?
- (vii) What are the powers vested in the President of India under Article 72 of the Constitution?

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Evidence Act, 1872

Q.No.4: Answer any four of the following. Answer may be limited to 75 words.

[2.5x4=10]

- (i) What do you understand by identification parade? Explain its object and effect with relevant citation of the Supreme Court.
- (ii) What is relevance of statement made in police custody by a person? When it could become reliable?
- (iii) Explain the admissibility of dying declaration.
- (iv) When do entries made in books of account become relevant? Explain it with illustration.
- (v) When does the opinion of a third person become relevant? Explain with proper illustrations.
- (vi) Explain the legal presumption in dowry death with proper illustrations.

The Indian Penal Code, 1860

Q.No.5: Answer any five of the following questions. Answer may be limited to 100 words.

[3x5=15]

- (i) What kinds of punishment are provided under Indian Penal Code? Explain in brief.
- (ii) What is capital punishment? State the different circumstances when it can be awarded in IPC.
- (iii) What are the different theories of punishment?
- (iv) Reformatory theory is considered as best. Give reasons to justify this statement.
- (v) What is the difference between crime and tort?
- (vi) Explain the distinction between common intention and common object.
- (vii) How far intoxication is as defence to a criminal charge under IPC?

Code of Criminal Procedure, 1973 & Code of Civil Procedure, 1908

Q.No.6: Attempt any four of the following questions. Answer may be limited to 100 words.

[3x5=15]

- (i) How long a person arrested can be detained by a police officer without warrant?
- (ii) Define summon in terms of the Criminal Procedure Code.
- (iii) What are the conditions of search?
- (iv) What is arrest? How it is made?
- (v) What are the essential contents of a decree?
- (vi) Explain the term 'cause of action'.
- (vii) What is plaint? What particulars are required to be content in a plaint?

The Provisional Collection of Taxes Act, 1931

Q.No.7: Answer any five questions of the following. Explain your answer quoting relevant provisions of the law with example wherever is required. Limit the answer to 100 words.

[3x5=15]

- (i) What is the Provisional Collection of Taxes Act, 1931. Explain in brief.
- (ii) What are the circumstances where GST officer can initiate the cancellation of registration under GST law?
- (iii) What are the documentary requirements and conditions for claiming input tax credit provided under GST law?
- (iv) What are the documents required to be maintained by the registered person/firm under GST law?
- (v) What are the situations in which refund claims can be filed by the person under GST provisions? Explain in brief.
- (vi) What kinds of returns are required to be filed by a normal category registered person under GST law? What are the penal provisions available under GST law in case of failure of filing of GST return?
- (vii) Explain the procedures for inspection, search and seizure.
- (viii) Who is liable to deduct tax at source (TDS)?
