

DEPARTMENTAL EXAMINATION OF INSPECTORS OF CENTRAL TAX

PAPER–IV::LAW (With Books)

DATE: 08.08.2024
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) Cooperative Federalism
- (ii) Pro-tem Speaker

Evidence Act, 1872

- (iii) Relevance of confession in criminal proceedings
- (iv) Public Documents

Indian Penal Code, 1861

- (v) Doli in Capex
- (vi) Private Defence

Code of Criminal Procedure, 1973

- (vii) Diary of procedure in investigation
- (viii) Warrant

Code Of Civil Procedure 1908

- (ix) Mesne Profits
- (x) Restitution

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

- | | |
|---------------------------|------------------------------------|
| (i) Interlocutory Order | (vi) Court of Session |
| (ii) Injunction | (vii) Compoundable Offence |
| (iii) Culpable Homicide | (viii) Proclaimed Offender |
| (iv) Defamation | (ix) Evidence of eyewitness |
| (v) Doctrine of Necessity | (x) Reliability of hostile witness |

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) Discuss the provisions related to the President's Rule? Is it subject to judicial review? Examine in the light of decided cases.
- (ii) What is federalism? In the light of federal character discuss the meaning of Indian Constitution.
- (iii) Write a critical note on Public Interest Litigation in India.
- (iv) Discuss the advisory jurisdiction of the Supreme Court.
- (v) What do you mean by Parliamentary Sovereignty?
- (vi) Write a brief note on the distribution of legislative powers between centre and state. Under what circumstances Parliament can legislate on matters enumerated in the State list?
- (vii) Explain what is meant by the expression "failure of constitutional machinery in a state" under Article 356 of the Indian 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 estoppel? Explain the effects of estoppel.
- (ii) What are the cases in which secondary evidence relating to documents may be given?
- (iii) Differentiate between medical evidence and circumstantial evidence.
- (iv) What is burden of proof and on whom does it lie? Explain with proper illustrations.
- (v) Write a note on the testimony of independent witnesses.
- (vi) Explain the admissibility of electronic records and the conditions in which they are admissible.

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 is abetment? Discuss the modes of abetment.
- (ii) Difference between medical and legal insanity.
- (iii) Define criminal conspiracy. How is it different from abetment by conspiracy?
- (iv) "Mistake of fact is good defence, but not mistake of law." Explain.
- (v) Explain the retributive theory of punishment.
- (vi) Define 'actus reus'. State the circumstances when 'actus reus' is alone sufficient to constitute criminal liability.
- (vii) Difference between crime and tort.

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

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

[3x5=15]

- (i) Differentiate between Judicial magistrate and Executive magistrate.
- (ii) State the powers of High Courts and Session Judges regarding the sentences which they may pass.
- (iii) Define complaint. What are its essential elements?
- (iv) Discuss the protection in respect of conviction for offences under Article 20 of the Constitution of India?
- (v) What is temporary injunction? When and in what matters temporary injunction can be granted?
- (vi) Define judgment. What are the differences between judgment and decree? Discuss.
- (vii) What do you mean by commission? What are the powers of the court and procedure to issue commission?

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 scope of Provisional Collection of Taxes Act, 1931?
- (ii) In what circumstances GST officer are empowered to grant suo moto temporary registration.
- (iii) Under what circumstances the physical verification of business premises is required for granting/approval of GST registration?
- (iv) What is deemed supply? Explain it in brief.
- (v) Explain Rule 27 of valuation of rules under GST Rules, 2017.
- (vi) What would be the implication if the supplier failed to pay the amount within the prescribed time limit towards the value of such supply? Quote the relevant rules to support the answer.
- (vii) What would be the circumstances where goods can be transported without issue of invoice? Also quote the relevant CGST Rules in this regard.
- (viii) What is the provision for special audit of a registered person?
