

DEPARTMENTAL EXAMINATION OF INSPECTORS OF CENTRAL TAX

PAPER-IV: LAW (With Books)

DATE: 27.02.2024
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 100 words with examples. [2x5=10]

Constitution of India

- (i) Who appoints the Prime Minister of India and what are his duties?
- (ii) Who appoints Vice President of India and what are his duties?

Indian Penal Code, 1861

- (iii) What is sedition as per Section 124 A of the IPC?
- (iv) What is the reason of belief as per IPC?

Evidence Act, 1872

- (v) What is document and the relevancy of a document during judicial proceedings?
- (vi) What is proved and disapproved?

Code of Criminal Procedure, 1973

- (vii) What are cognizable and non-cognizable offenses?
- (viii) What is compoundable offense? Explain it.

Q.No.2: Explain the following terms. Answer any ten. Answer maybe limited up to 100 words. [2x10=20]

- (i) Agent and Principal
- (ii) De Jure
- (iii) Powers of the Supreme Court under Article 32
- (iv) Difference between Judicial Magistrate and Executive Magistrate
- (v) Tort
- (vi) Judicial Proceedings.
- (vii) Distinction between Attempt and Preparation of a crime.
- (viii) Habeas Corpus
- (ix) What do you understand by good faith under Indian Penal Code?
- (x) What are legal presumptions under Civil procedure?
- (xi) What is the power of provisional collection of taxes as per section 4.
- (xii) Powers of the Chief Minister of a Delhi.

Q.No.3: Answer any two from the provisions of the Constitution of India. Answer may be limited to 200 words. [2x10=20]

- (i) What are the types of Emergencies as per Indian Constitution?
- (ii) What is the power of the Speaker of a House with regard to disqualification of the Member as per anti-defection law?
- (iii) Write a short note on Writ Jurisdiction of the Supreme Court.
- (iv) Explain difference between Money Bills and Ordinary Bills with examples.

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The Indian Penal Code, 1860

Q.No.4: Answer any five questions from the following. Explain your answer quoting relevant provisions of the law. Limit answer to 100 words. [5x3=15]

- (i) Discuss punishment for false evidence under Section 193.
- (ii) Discuss fraudulent claim to property to prevent its seizure as forfeited or in execution.
- (iii) Discuss intentional insult or interruption to public servant sitting in judicial proceedings.
- (iv) What is abatement of offence? Whether it punishable with imprisonment?
- (v) Explain the consequences of furnishing false information as per Section 177.
- (vi) Define any two of the following: -
 - (a) Movable Property
 - (b) Public Servant
 - (c) Good Faith
 - (d) Harbor
 - (e) Reason to believe

Evidence Act 1872

Q.No.5: Answer any five questions from the following. Explain your answer quoting relevant provisions of the law. Answer may be limited to 50 words. [5x3=15]

- (i) Write a short note on 'Facts'. Explain with suitable example.
- (ii) What does evidence mean? Discuss with example.
- (iii) Explain the implication of confession made before a Police Officer and a Central Excise Officer with example.
- (iv) Explain with example the entries in book of account is relevant evidence as per Section 34.
- (v) Explain opinion of an expert with examples as per Section 45.
- (vi) How to prove the digital signature to the satisfaction of the judicial officer as per Section 73A?
- (vii) Write short note on "burden of proof" as per Section 101 and 102.

Criminal Procedure Code. 1973

Q.No.6: Answer any three questions from the following. Answer may be limited to 150 words. [3x4=12]

- (i) What do you understand by the term "search warrant" and when search warrant may be issued? Explain as per Section 93.
- (ii) Explain disposal of things found in search beyond jurisdiction as per Section 101.
- (iii) Explain the process of making arrest as per Section 46.
- (iv) Can arrest be made by a private person? Please discuss the process to be followed as per Section 43.

Civil Procedure Code.1908

Q.No.7: Answer any four questions from the following. Answer may be limited to 100 words. [4x2=8]

- (i) Explain the term 'decree holder'. Which section of CPC defines it?
- (ii) Write a short note on Res-Judicata and distinguish it from Res-subjudice.
- (iii) What is difference between decree and judgment? Explain with examples.
- (iv) Explain the power of the Court to enforce execution under Section 51.
- (v) Explain the difference between arrest and detention under Section 55 with example.
- (vi) What are the provisions granting exemption to women from personal appearance before the Court under Section 132?
