

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

MAY - 2010

PART II - PAPER X

PART A - STATUTORY LAW (WITH BOOKS)

PART B - ADMINISTRATIVE LAW (WITHOUT BOOKS)

Date: 07.05.2010

Time: 14-30 to 17-30 HRS.

Maximum Marks: 100

Pass Marks: 50

PLEASE READ THE NOTES BELOW CAREFULLY BEFORE ATTEMPTING THE ANSWERS:

I. Answer SIX questions.

II. Question No. 1 is compulsory. Apart from this, 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 these questions can be furnished either in Hindi or in English.

PART A - STATUTORY LAW (WITH BOOKS)

Q.1. Discuss the principles for levy and distribution of taxes under Chapter XII of the Constitution of India.

Or

Discuss in detail the power of Union and State in imposition of taxes/levies/cesses in the light of Article 246 and Schedule 7 of Constitution of India.

Q.2. Write the main provisions relating to consequences of contempt of lawful authority of public servants as provided under Chapter X and for giving false evidence under Chapter XI of Indian Penal Code, 1860.

Q.3. Discuss in brief the following:

- a) "Bailable Offence", "Non-Bailable Offence", "Cognizable and Non-Cognizable offence" as provided under Section 2 of Criminal Procedure Code.
- b) Provisions relating to bailable, non-bailable offence as per Section 436 and 437 of Criminal Procedure Code, 1973.
- c) Provisions relating to anticipatory bail as enunciated under 438 of Criminal Procedure Code, 1973.
- d) Relevance of Section 482 of Criminal Procedure Code, 1973 against stay of arrest in the states/areas where provisions of anticipatory bail under Section 438 of Criminal Procedure Code are not available.
- e) Provision of Section 154 of Criminal Procedure Code relating to registration of case a First Information Report (FIR). Can a Jurisdictional Magistrate direct the concerned police station to register FIR under Section 156 (3) of Criminal Procedure Code.
- f) Provisions relating to examination of complaint by the Magistrate under Section 200 of Criminal Procedure Code. 1973.

Q.4. Balance Sheet and Profit & Loss account of a company are of great relevance to the officials of Customs, Central Excise and Service Tax Department. Discuss in brief the forms and contents of Balance Sheet and Profit & Loss account of a Company as provided under Section 211 and Schedule VI of the Companies Act, 1956.

Q.5. a) What is relevancy of facts as provided under Section 2 and under Section 5 of the Indian Evidence Act, 1872.

b) What is primary and secondary evidence as defined under Section 62 and 63 of Indian Evidence Act.

c) What is the relevance of provision of burden of proof as provided under Section 101 of Indian Evidence Act.

d) What is doctrine of estoppel. Discuss in the light of provisions of under Section 115 and 116 of Indian Evidence Act.

Q.6. Write brief note on nature & scope any two of the following:

- (a) The Limitation Act, 1963
- (b) The General Clauses Act, 1897
- (c) The Indian Act, 1872
- (d) The Sale of Goods Act, 1930

PART B - ADMINISTRATIVE LAW (WITHOUT BOOKS}

Q.7. What is the principle of natural justice (Audi Alterarn Panern)? What are its main ingredients? How failure to follow this principle can vitiate an enquiry? Elucidate with an example of disciplinary proceeding against an official.

Q.8. "Rule of Law" is an essential ingredient/aspect of administrative law. Explain the statement by discussing its characteristic features. Does Article 14 of Constitution of India i.e. equality before law or equal protection of law promote the aforesaid principle of "Rule of Law".

Q.9. Explain the principle and practice of delegated legislation. How judicial intervention is a safeguard/control over the misuse of delegated legislation.

Q.10. Write short notes on any two of the following:

- (a) Contempt of Court
- (b) Tribunals constituted under 323 A and 323 B of Constitution of India
- (c) National Tax Tribunal and CESTAT.

Q.11. Discuss in detail the scheme of separation of power amongst legislature, executive and judiciary under the Constitution of India.

Q.12. Write short notes on any two of the following:

- a) Power of Judicial review
- b) Malafide
- c) Doctrine of Ultra-vires