

THE FIRST NATIONAL LAW SCHOOL- TIOL TAX MOOT COURT COMPETITION



ORGANISED BY THE MOOT COURT SOCIETY,
NATIONAL LAW SCHOOL OF INDIA UNIVERSITY

IN ASSOCIATION WITH:



RULES & REGULATIONS

THE 1ST NLS-TIOL TAX MOOT COURT COMPETITION

1. DEFINITIONS

- 1.1 'Administrator(s)' means the Moot Court Society of the National Law School of India University, Bangalore; members thereof, or any person/persons appointed to administer the Competition by the said Moot Court Society.
- 1.2 'Advanced Round' means the Final Round, Semi-Final Round or the Quarter-Final Round of the Competition.
- 1.3 'Bench Memorandum' means the memorandum of law, issues and authorities concerning the competition problem prepared by the Authors/Administrator.
- 1.4 'Petitioner' means the side which argues on behalf of the Petitioner.
- 1.5 'Competition' means the 1st NLS-TIOL Tax Moot Court Competition.
- 1.6 'Memorial' means the written submissions of each team, submitted according to these Rules.
- 1.7 'Problem' means the Problem of the Competition released by the Administrator.
- 1.8 'Respondent' means the side which argues on behalf of the Respondent.

2. INTERPRETATION

The interpretation placed upon these Rules by the Administrators shall be conclusive. The decision of the Administrators regarding the application of these Rules shall be final.

3. PARTICIPATION AND ELIGIBILITY

- 3.1 All law schools, faculties of law and other institutions offering a law-related degree program are eligible to participate in the Competition. Each participating institution may send one Team to the Competition. All participants must be students of the LL.B. (or equivalent) program. Students pursuing their Masters degree in law or any post-graduation degree in law are not eligible.
- 3.2 Team members must be *bona fide* students of the institution they are representing.
- 3.3 A Team must have a minimum of two members and a maximum of three members, of which two members of the team must be designated as Speakers.
- 3.4 Only those members designated as Speakers will be permitted to put forth oral arguments in the Competition. In case a Speaker is unable to argue in the Oral Rounds because of any reason, the Administrators may, at their discretion, allow a Team Member who is not a designated Speaker to argue in the Oral Rounds.

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3.5 Once registered, a Team will not be permitted to vary the composition of the team in any manner. Changes, if any, may only be made with the express permission of the Administrators (at their discretion), if due reason is shown for the same.

3.6 The Administrators may impose a cap on the number of participating teams. The Administrators also reserve the right to disbar any team from participating.

4. ASSISTANCE TO TEAMS FROM NON-MEMBERS AND/OR EXTERNAL SOURCES

4.1 Every Team must research and write its Memorial without the assistance of non-members. Teams may receive general advice from Faculty Advisors and/or Coaches. However, such advice must be limited to general advice on the area of law concerned, structure of arguments and general commentary on the Team's arguments. No advice whatsoever may be taken from any member of another Team or any Coach/Faculty Advisor of another Team.

4.2 The Bench Memorandum shall be confidential at all times. Any Team found making use of the Bench Memorandum shall be disqualified. In preparing its Memorials, no Team may incorporate arguments or other information from the Memorials or oral arguments of other Teams.

5. REGISTRATION

Each Team must register with the Moot Court Society of National Law School of India University by sending a completed Registration Form along with the required Demand Draft, which must *reach* the Administrators by 17th November, 2012. Teams must also email a scanned copy of the same to nlstaxmoot@gmail.com.

6. CLARIFICATIONS TO THE PROBLEM

All requests for clarifications to the Problem must be emailed to nlstaxmoot@gmail.com, by 24th November, 2012, 11:59 pm IST. The Clarifications, if any, will be issued by 27th November, 2012.

7. ANONYMITY OF TEAMS

Teams must not reveal their university or country of origin or names of the participants anywhere in the Memorial or in the course of the Oral arguments including any logo, pins etc. In the Memorials and during the course of the oral arguments, a Team must be identified only by the Team Number that will be allotted to each team after registration. Violation of anonymity rules at any point will lead to disqualification.

8. MEMORIALS

8.1 Each participating Team must prepare one Petitioner Memorial and one Respondent Memorial.

8.2 All Memorials must be in English, and must be printed single side on A4 size sheets, with equal margins of at least 1 inch on all sides. The text font should be Times New Roman, size 12 for the main body, and Times New Roman, size 11 for the footnotes. The main body must be in 1.5 line spacing. The footnotes may be in single line spacing, though distinct footnotes may be separated by a double space. Character spacing should not be condensed in any manner.

8.3 The Memorial must contain all of, and the only, the following parts:

- a) Cover page;
- b) Table of Contents;
- c) Table of Abbreviations;
- d) Index of Authorities;
- e) Statement of Jurisdiction;
- f) Statement of Facts;
- g) Issues Raised;
- h) Summary of Arguments;
- i) Arguments Advanced;
- j) Prayer.

8.4 The Cover Page must be printed on Blue paper for the each Petitioner memorial, and Red paper for each Respondent memorial. The Cover Page of each memorial must contain the following information:

- a) The Team Registration code in the upper right-hand corner, followed by an “A” for the Petitioner Memorial, or an “R” for the Respondent Memorial. For example, Team 555 would put the code “555A” in the upper right-hand corner of its Petitioner Memorial;
- b) The name of the forum before which the proceedings are being conducted;
- c) The year of the Competition;
- d) The name of the case;

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- e) The Title of the Memorial (either “Memorial for Petitioner” or “Memorial for Respondent”).
- 8.5 The Index of Authorities must list all the authorities cited in the Memorial. The Index must indicate the page number(s) and/or the paragraph number(s) of the Memorial in which the authority is cited.
- 8.6 The Statement of Facts must contain a concise statement of the relevant facts of the dispute. As far as may be, the Statement of Facts should be limited to the stipulated facts and legitimate inferences which can be drawn from those facts.
- 8.7 The Summary of Pleadings should contain a summary of the substance of the arguments, and should not be merely a reproduction of the various headings and sub-headings of arguments. The length of the Summary of Pleadings should not exceed 1500 words.
- 8.8 All legal arguments must be limited to the Pleadings/Arguments Advanced section of the Memorial.
- 8.9 The Pleadings/Arguments Advanced and Prayer must not exceed 20 pages.
- 8.10 Footnotes may not include any substantive pleadings, examples or any text other than the citation itself. Substantive footnoting is strictly prohibited. A consistent format of citations must be followed.
- 8.11 The memorials must be emailed in MS Word format *and* PDF format to nlstaxmoot@gmail.com by 11:59 pm IST (Indian Standard Time) on 17th December, 2012.
- 8.12 Late Submissions: No memorials will be accepted after 21st December, 2012 at 11:59 pm IST and the team shall stand disqualified. For every day of delay in memorial submission from 17th December 2012, 3 marks will be deducted.
- 8.13 Teams are required to submit five (5) printed copies (each) of the Petitioner and Respondent memorials when they arrive for the competition.
- 8.14 Not following the instructions regarding Memorials in these Rules will lead to the following penalties. Memorial Penalties shall be deducted from the score of each of the 2 Memorial Judges. Memorial Penalties include the following (per judge)
- a) Use of incorrect font, font size, line spacing, page margins, page size – 3 marks for every page on which there is a violation;
 - b) Failure to include a specified part in the Memorial as per rule 8.3 - 5 marks for every part;

- c) Length of the Summary of Pleadings or Pleadings/Arguments Advanced – 3 marks for every page in excess of the prescribed limit;
- d) Violation of anonymity – Disqualification.
- e) Point deductions will be subject to a cap of 20 points per judge – in no case will a team be penalized more than 20 points per judge. This deduction is independent of the deduction for late submission of memorials.

9. ORAL ARGUMENTS

- 9.1 Each Oral Round shall, subject to the discretion of the Judges, consist of sixty (60) minutes of argument, which shall be presented in English. The Petitioner and the Respondent shall be allotted thirty (30) minutes each, subject to the discretion of the Judges. Both members designated as Speakers from each Team shall make oral presentations in each round.
- 9.2 Each team may allocate its thirty (30) minutes between the 2 speakers and the rebuttal/sur-rebuttal as the case may be. Each Speaker must be allocated a minimum of ten minutes (10), not including the time for rebuttal/sur-rebuttal. The rebuttal/sur-rebuttal must be allocated a minimum of two (2) minutes, and a maximum of six (6) minutes. The rebuttal/sur-rebuttal must be presented by one speaker only and it shall not be divided between the two speakers.
- 9.3 In the Advanced Rounds, the total time permitted to each team for presenting arguments may be extended to forty-five (45) minutes at the discretion of the Administrators, with corresponding changes in the minimum time prescribed for each speaker.
- 9.4 Each Preliminary Round shall be judged by a bench of two judges. The Advanced Rounds may be judged by a bench of three or more judges.

10. COMPETITION FORMAT & PROCEDURE

- 10.1 The Competition shall consist of Preliminary Rounds and Advanced Rounds. Each team shall argue in 2 Preliminary Rounds – once as Petitioner and once as Respondent. The Advanced Rounds shall, under normal circumstances, consist of three knock-out rounds – the Quarter-Finals, Semi-Finals and the Final.
- 10.2 **Seeding:** The eight teams with the highest memorial scores will be awarded seeds for the purpose of the preliminary rounds. The seeded teams will not compete amongst each other in the preliminary rounds. Instead, a draw of lots will be conducted between the seeded teams and the un-seeded teams for 8 preliminary matches and amongst un-seeded teams for

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the other remaining matches. The seeds will not be revealed at the beginning of the competition.

10.3 The scoring and tabulation for the competition shall be based on a Round Points (“RP”) system. Each match will be decided on a scale of 9 Round Points, with 6 Round Points allocated to the oral rounds, and 3 Round Points allocated to the memorial scores.

10.4 Each Memorial will be evaluated by 2 Memorial Judges, each of whom shall be allocated 1.5 Round Point for every round. The Memorial scores of the side (Petitioner or Respondent) that the Teams are arguing in that particular round shall be compared against each other. If the Team whose Memorial has a higher score out of 100 on a particular Judge’s score is ahead of the other Team by a margin of seven (7) per cent or more, that Team will be awarded 1.5 Round Points for that Judge and the Team which has lost on that Judge’s score-sheet will be given 0 Round Points for that Judge. If the margin of victory on a particular Judge’s score-sheet is less than seven (7) per cent, the winning Team will be awarded 1 Round Point for that Judge and the losing Team will be awarded 0.5 Round Point for that Judge. In case of a tie between the two Teams, each team shall be awarded 0.75 Round Points for the concerned Judge’s sheet shall be awarded the Round Point allocated to that judge. Thus, in all, 3 Round Points will be allotted to the Memorials in each round.

10.5 Each Preliminary Round will be judged by two (2) Orals Judges, each of whom shall award a maximum of 3 Round Points. The team with the higher total marks on a particular Judge’s score-sheet will be the winner on that Judge’s score-sheet. If the winner on a particular Judge’s score-sheet is ahead of the other Team by a margin of seven (7) per cent or more, that Team will be awarded 3 Round Points for that Judge and the Team which has lost on that Judge’s score-sheet will be given 0 Round Points for that Judge. If the margin of victory on a particular Judge’s score-sheet is less than seven (7) per cent, the winning Team will be awarded 2 Round Points for that Judge and the losing Team will be awarded 1 Round Point for that Judge. In case of a tie between the two Teams, each team shall be awarded 1.5 Round Points for the concerned Judge. Thus, every Preliminary Round will have 6 Round Points allotted to the orals.

10.6 Each Advanced Round will be judged by three (3) Orals Judges, each of whom shall award a maximum of 2 Round Points. The team with the higher total marks on a particular Judge’s score-sheet will be the winner on that Judge’s score-sheet. The winning team on a particular judge’s score sheet shall be awarded 2 Round Points for that judge. In case of a tie between

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the two Teams, each team shall be awarded 1 Round Point for the concerned Judge. Thus, every Advanced Round will have 6 Round Points allotted to the orals.

10.7 The match winner will be determined on the basis of the Total Round Points, which shall be the sum of the 6 Oral Round Points and the 3 Memorial Round Points. Thus, in each match, there shall be a total 9 Round Points. The team with 5 or more Total Round Points will be adjudged the winner of the particular match.

Illustration - Assume that in a preliminary round, Team X (Petitioner) is paired against Team Y (Respondent). Team X gets Oral scores of 150 on Judge 1's score-sheet and 165 on Judge 2's score-sheet. Team Y gets Oral scores of 149 on Judge 1's score-sheet and 150 on Judge 2's score-sheet. On Judge 1's score-sheet, Team X is the winner by 1 point. Judge 1 will therefore award 2 Round Points to Team X and 1 Round Point to Team Y. On Judge 2's score-sheet, Team X is the winner by 15 points (which would equal 7.5%). Judge 2 will therefore award Team X 3 Round Points and Team Y 0 Round Points. Adding the Round points awarded by Judge 1 and Judge 2, Team X will have 5 Round Points and Team Y will have 1 Round Point in the oral rounds. Further assume that Team X's Petitioner Memorial scores on the 3 judges' score-sheets are 85 and 90 respectively, while Team Y's Respondent Memorial scores are 90 and 80. In this case, Team Y will win 1 memorial point on the first judge as the difference is less than 7%, while Team X will win 0.5 points on the first judge and 1.5 point on the second judge. Therefore, Team X will be awarded 2 Memorial Round Points and Team Y will be awarded 1 Memorial Round Point. The Total Round Points for Team X will be 7; while the Total Round Points for Team Y will be 2. Team X will be adjudged the winner of this match.

10.8 The top eight (8) ranking teams after considering the Preliminary Rounds will qualify for the Advanced Rounds. Teams shall be ranked according to the following criteria:

- a) First, on the basis of Total Round Points scored in the Preliminary Rounds;
- b) Teams tied on the Total Round Points shall be separated on the basis of the win-loss record in the Preliminary Rounds;
- c) If the win-loss record is identical, the total scores awarded for the memorials, out of a possible 400 [200 for Petitioner Memorial and 200 for Respondent Memorial], shall be used to break the tie.
- d) If the tie still persists, it shall be decided by the toss of a coin.

10.9 The Advanced Rounds shall be knock-out rounds. In the quarter-finals, the team ranked 1st shall be paired against the team ranked 8th; the team ranked 2nd shall be paired against the team ranked 7th; the team ranked 3rd shall be paired against the team ranked 6th; the team ranked 4th shall be paired against the team ranked 5th. The winners will proceed to the Semi-Final Rounds. The match-ups in the Semi-Finals will be between the victor of the first quarter final against the victor of the fourth quarter final, and the between the victor of the second quarter final against the victor of the third quarter final. The 2 winners from the Semi-Finals will proceed to the Final Round. The Teams will toss a coin in order to determine which side they will argue in the Advanced Rounds.

10.10 Teams, their members, or any person associated with a team, are not permitted to be present at, or hear, a round in which that team is not participating. This rule will not apply to those teams or persons whose teams have been eliminated from the competition, and who are desirous of attending any of the Advanced Rounds thereafter. Scouting in any form in contravention of this rule shall entail disqualification of the team.

10.11 Awards: The winner of the Final Round will be declared the “Winning Team”, while the losing finalists will be declared the “Runners-Up”. The winning team shall be awarded the **NLS-TIOL Tax Moot Trophy**. The Team with the highest total memorial score (out of 400) will be awarded the “Best Memorial” award. The “Best Speaker” award shall be determined on the basis of the actual oral points secured in the 2 Preliminary Rounds. To be eligible for the “Best Speaker Award”, a speaker must have argued in both the Preliminary Rounds.

11. MISCELLANEOUS

11.1 **Database Access:** Any team wishing to avail of the Tax India Online (“TIOL”) database for the purposes of research for the moot may write to editor@taxindiaonline.com to obtain the username and password. A copy of the scanned registration form would have to be attached to this mail in order to verify participation.

Taxindiaonline.com (popularly known as 'TIOL') is an internationally known Indian trade and taxation portal. Over the years its contribution to the Indian economy as an efficient and authentic technical news and service provider has richly been acknowledged not only by the domestic industries and multi-national companies but also by the Government of India, the Judiciary, the Indian Parliament and International Bodies like WCO.

TIOL has a mammoth database of cases, ranging from SC, HCs, CESTATs and ITATs' cases. These cases come along with precise head notes and associated simplified articles. The subject of these cases range from Customs, Central Excise, Income Tax, Service Tax, Anti-Dumping, Sales Tax / VAT, FEMA, etc. TIOL also carries Constitutional Bench orders and cases of Settlement Commission pertaining to Customs, Central Excise and Service Tax. The rich database of more than 33,000 cases has an ably supported very effective database retrieval system in form of a case search engine. The search engine facilitates the user to search a case or a collection of cases using various parameters given within the form i.e. party's name, sections, law, court, TIOL citation, appeal / order number, date of decision, assessment year, etc.

The searched cases have links to related cases and cases followed. It also features case tracker in specific cases along with link to an analytical article published on TIOL. These indexes are updated twice on a daily basis having a continuous addition of ever growing number of cases. The indexes features links to analytical stories and brief head notes.

11.2 The Administrators shall provide accommodation for 3 Members of each team on the dates of the competition that is from 4th January, 2013 evening to 7th January, 2013 morning.

11.3 Extra members (such as coaches, junior researchers, observers etc.) are not recognised by the Moot Court Society as participating members and as such would not be provided accommodation and other hospitality services.

11.4 The Administrator reserves the right to amend, alter, modify or repeal these rules or any part thereof. In case such an amendment, alteration, modification or repeal takes place, the Administrator will notify all registered teams of the same.

11.5 The Administrator reserves the right to take any appropriate action against any Team or Team Member for any unethical or unprofessional conduct.

11.6 The Participants shall at all times be subject to the rules governing behaviour and etiquette as may be applicable during their stay on the National Law School of India University campus.

11.7 Nothing in these Rules shall be deemed to have limited the rights/discretion of the Administrators with respect to, *inter alia*, waiver of registration fees, or extension of time for registration, payments, memorial submission etc.

PAYMENT DETAILS

The registration form must be accompanied by a Demand Draft in favour of “Registrar, NLSIU, Bangalore” for an amount of Rs. 3000 (three thousand) payable at Bangalore, which will include registration for the moot.

Alternatively, teams may wire transfer the amount to:

Bank: Corporation Bank

Branch: NLSIU Branch

Address: NLSIU Campus, Nagarbhavi

Bangalore - 560072

Branch Code: CORP0002144

Account Name: SBA Moot Court

Account Number: SB/01/000521

The Registration Form must be mailed to the following address:

Mr. Dheer Bhatnagar,

Convenor, Moot Court Society,

National Law School of India University,

Nagarbhavi,

Bangalore – 560242

Or

via e-mail, to nlstaxmoot@gmail.com and a cc to nls.mcs@gmail.com.

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CONTACT

The following are the contact details of the Administrators:

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