

OFFICIAL RULES FOR THE 10th NANI PALKHIVALA MEMORIAL NATIONAL TAX MOOT COURT COMPETITION, 2013

1. General

- 1.1 Each team shall comprise three (3) members only, which shall include only two (2) speakers and one (1) researcher.
- 1.2 Participation is restricted to bona-fide law students either enrolled in the 3-year L.L.B law course or the 5-year integrated law course. Each College/Law School may enter one team ONLY.
- 1.3 Invitation for the Competition shall be extended to 34 Colleges/Universities subject to a maximum participation of 26 teams on a **first-come-first-serve-basis**. In the event of any vacancy, invitation for the Competition shall be extended to Colleges/Universities that put in an official request for participation by emailing the same to mca@glcmumbai.com.
- 1.4 Accommodation shall be provided for the 3rd, 4th & 5th of October 2013.
 - 1.4.1 Accommodation and Certification **shall not** be provided to a fourth team member.
 - 1.4.2 Teams are requested to arrive in Mumbai by 12 noon on 3rd October, and make travel arrangements for the same. Volunteers from the Moot Court Association will receive the teams from the station/airport.
- 1.5 **Registration Fee:** A Registration Fee of Rs. 1000/- (Rupees one thousand only) is payable along with the attached Registration Form. The Registration Fee must be in the form of a Demand Draft in the name of "**ITAT Bar Association**" payable at Mumbai.
- 1.6 The duly completed Registration Form (along with the Demand Draft) must be sent to the Government Law College, Mumbai latest by **5th September, 2013** at the following postal address:

*The General Secretary
Moot Court Association
Government Law College
'A' Road, Churchgate
Mumbai - 400 020
INDIA*

In addition, teams must also send a scanned copy of the duly completed Registration Form via e-mail to mca@glcmumbai.com.

Teams must note that limited number of registrations shall be accepted on a first come first serve basis.

- 1.7 No change in the names of the participants shall be permitted after the receipt of the Registration Form, except at the sole discretion of the Organizers.

- 1.8 The dress code for the participants during the Rounds of the competition as well as other functions of the Competition shall be western formals for gentlemen and western or Indian formals for ladies.
- 1.9 The teams shall make their own arrangements to comply with Clause 1.8.
- 1.10 Each team shall be provided a 'Team Code' and the same must be used for all purposes during the competition.

2. Rounds

- 2.1 In the Preliminary Rounds, each team shall argue for both sides (Appellant/Petitioner/Plaintiff and Respondent)
- 2.2 The following shall be the system for determining the Quarter-finalists:
 - 2.2.1 A team shall be credited with a win in the Preliminary Rounds if their Oral Round Score (as specified in Clause 6.2) is greater than that of the opposing team.
 - 2.2.1.1 In the case of a tie in the Oral Round Score the team with the higher memorial marks shall be credited with a win.
 - 2.2.1.2 In case a tie persists, the decision of the judges shall be final.
 - 2.2.2 At the end of the Preliminary Rounds, eight (8) teams with the Highest Aggregate scores in the Preliminary Rounds shall qualify for the Quarter-final Rounds.
 - 2.2.2.1 In computing the Aggregate scores, a 40 mark bonus will be given to the teams with a 2:0 win-loss ratio which shall be added to the team's Oral Round Scores (as specified in Clause 6.2).
 - 2.2.2.2 In case of a tie in the Aggregate scores the tie will be decided on the basis of the teams' win-loss ratio.
 - 2.2.2.3 In case of a tie even after the application of Clause 2.2.1.2 the team with the higher Memorial scores will qualify for the Quarter-final Rounds.
 - 2.2.2.4 In case a tie persists, the Quarter-finalists will be decided on the basis of a draw of lots.
- 2.3 The Quarter-final Round will be a knockout round where the winner of each round will advance to the Semi-final Round. The following shall be the method for pairing the quarter-finalists:
 - 2.3.1 The team with the highest aggregate score in the Preliminary Rounds will be paired opposite the team with the fifth highest aggregate score; the team with the second highest aggregate score will be paired opposite the team with the sixth highest aggregate score, such a format shall apply to the remaining pairs as well.
 - 2.3.2 The teams will be assigned their respective sides through a draw of lots.

2.4 The Semi-final Round will be a knockout round where the winner of each round will advance to the Final Round. The following shall be the method for pairing the semi-finalists:

2.4.1 The team with the highest aggregate score in the Quarter-final Round will be paired opposite the team with the third highest aggregate score and the team with the second highest aggregate score will be paired opposite the team with the fourth highest aggregate score.

2.4.2 The teams will be assigned their respective sides through a draw of lots.

3. Memorials

3.1 All teams must submit Memorials / Written Submissions for both sides.

3.2 All teams must submit typed Memorials fulfilling the following specifications:

3.2.1 Memorials shall contain the following:

- (i) Index
- (ii) Index of Authorities
- (iii) Statement of Jurisdiction
- (iv) Statement of Facts
- (v) Summary of Arguments
- (vi) Body of Arguments
- (vii) Conclusion / Prayer

3.2.2 The Memorial shall not be more than forty (40) pages including the Body of Arguments, which shall not be more than twenty (20) pages.

3.2.3 All memorials must have a soft cover and must be either stapled or spiral bound.

3.2.4 The cover page of the Memorial must follow the colour scheme:
Blue for the Appellant/Petitioner/Plaintiff cover page
Red for the Respondent cover page

3.2.5 The Memorial shall follow the given specifications:

1. Page specification: A4 size page
2. Font type: Times New Roman
3. Font size: 12
4. Font Spacing: One and a half spacing
5. Page Margin: 1 inch margin on all sides
6. Footnotes: Font size 10
7. Text of footnotes: single-spaced; two separate footnotes: double-spaced

3.2.6 The Memorial must not contain any Annexure / Photographs / Sketches / Exhibits / Affidavit etc.

3.3 All teams must send **8 (Eight)** copies of the Memorial for each side along with a CD containing the soft copies of the two memorials in Read-Only Microsoft Word Format.

3.4 A covering letter must be enclosed with the Memorials specifying the name of the College/University of the participating team.

- 3.5 The identity of the team or the names of the participants **should not** be revealed in the Memorial in any manner whatsoever. Teams disclosing their identity through the memorials will be subject to disqualification. Teams must mention **only** their 'Team Code' on the first page of their Memorial.
- 3.6 Memorials must reach the following address latest by **15th September, 2013** [5:00 p.m. IST]. Delay in the submission of memorials will attract a penalty of 2 marks per day up-till a period of one week (7 days). A delay beyond the stipulated 7 days, will make the team ineligible the "Best Memorial" Award.

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The teams are also requested to intimate the posting details (date, time, mode etc.) at the following email address: **mca@glcmumbai.com**.

- 3.7 Participants are advised to carry extra copies of their Memorials for their own use. The copies submitted to the Organizers will be for the use of the Memorial Judges and Bench Judges and shall not be returned to the participants.
- 3.8 After the completion of the Competition, the Organizers shall reserve the right to use the memorials submitted by the participating teams, as they may deem appropriate.
- 3.9 Memorials not following any of the above specifications will be penalised.

4. Marking Criteria for the Memorials

- 4.1 Every Memorial will be assessed on a total of 100 marks and a Team's Memorial Marks will be the Aggregate of the total of both sides.
- 4.2 Memorials will be judged by a special panel of tax professionals. The following will be the Marking Criteria and the Marks Allocated to each category:

S.No	Marking Criteria	Marks Allocated
1.	Depth and Quality of Research	40
2.	Knowledge and Application of Facts	20
3.	Drafting Skills	15
4.	Referencing	15
5.	Presentation	10
	Total	100

5. Oral Submissions

- 5.1 As specified herein above in clause 1.1, each team should have two speakers who shall divide the oral submissions between themselves.
- 5.2 During the course of the Oral Submissions no speaker shall reveal his/her identity or the identity of his/her College/University by any means whatsoever.
- 5.3 Each team will have a maximum of 30 minutes to present their Oral Submissions. This would include the time that each team may want to reserve for their rejoinder / sur-rejoinder.
- 5.3.1 At the commencement of each session of Oral Submissions each team must notify the Court Officer the amount of time that the team wants to reserve for their rejoinder / sur-rejoinder. A maximum of 5 minutes can be reserved for the rejoinder / sur-rejoinder.
- 5.3.2 At the commencement of each session of Oral Submissions each team shall also be required to notify the Court Officer as to the division of time between the 2 speakers.
- 5.3.3 No speaker will be permitted to address the Court for more than 20 minutes.
- 5.3.4 Five (5) minutes before the completion of the allocated time for each speaker there will be a warning bell, and at the completion of the allocated time for each speaker there will be a final bell.
- 5.3.5 If any speaker continues to speak after the completion of his/her time, the additional time which he/she speaks for will be deducted from the time allocated to his/her co- speaker, or from the time allocated for the rejoinder and sur-rejoinder, as the case may be.
- 5.4 A Rejoinder shall be granted as a matter of right to the Petitioner/Plaintiff. The final decision as to the time structure and the right to sur-rejoinder will be that of the Bench Judges.
- 5.5 All teams will be expected to carry with themselves any case laws and authorities which they intend to refer to during the course of their Oral Submissions.
Teams must note that they will not be permitted to submit any material to the judges if such material bears the name of their College/University.
- 5.6 During the course of oral submissions the participants cannot submit to the court any material containing pictorial representation whatsoever. Further the participants will not be permitted to make any audio/visual representation nor will they be allowed to use personal computers, laptops and any other technical or mechanical device during their oral submissions.
- 5.7 If at any instance a submission is made with any material in violation to Clause 5.5 or 5.6 and if any picture, sketches, photos, cartoons, caricatures, audio film, video film, projector-slide or a computer generated image is submitted or presented to court, the teams shall be subject to disqualification.

6. Marking Criteria for the Oral Submissions

- 6.1 Each Speaker will be assessed on a total of 100 marks in each round (50 marks per judge) and the Team Total will be the aggregate of the total of the two (2) speakers.
- 6.2 The following will be the Marking Criteria and the Marks Allocated to each category:

<u>S. No</u>	<u>Marking Criteria</u>	<u>Marks Allocated</u>
1.	Application of Relevant Law to the Case	10
2.	Advocacy and Presentation	10
3.	Answers to Court Questions	10
4.	Reference to Memorials in the course of Oral Submissions	10
5.	Interpretation of and Use of Facts	10
	Total	50

- 6.3 The decision of the judges as to the marks allotted to any team shall be final.
- 6.4 So as to ensure uniformity in the marking system all the judges will be provided with a marking guideline.
- 6.5 The marks for the Best Memorial (which will be judged by a special panel of Memorial Judges) will not be included in the Oral Round Scores and will not be included for the purpose of determining the Team and Individual Scores except as specified in Clause 2.2.

7. Researchers Test

- 7.1 The Researchers' Test shall be conducted on Day 1 of the Competition.
- 7.2 The test shall be for a duration of sixty (60) minutes only.
- 7.3 The test shall consist of both objective and subjective questions based on the case-study of the Competition as well as on general principles of Taxation Law.
- 7.4 If a team comprises of three (3) members, then ONLY the Researcher is eligible to take the test.
- 7.5 If a team comprises of two (2) members then one of the two members shall be eligible to take the test. However the team must notify the organizers as to which of the two team members shall take the test.

8. Awards

- 8.1 There will be an award and a cash prize for the Best Team and Runner-up Team.
- 8.1.1 Cash prize for the Best Team will be Rs. 12,500/- and for the Runner-up team will be Rs. 10,000/-.
- 8.2 There will be an award and a cash prize for the Best Memorial.

- 8.2.1 The cash prize for the Best Memorial will be Rs. 7,500/-.
- 8.3 There will be an award and cash prize for the Best Speaker and 2nd Best Speaker.
- 8.3.1 The cash prize for the Best Speaker will be Rs. 7,500/- and for 2nd Best Speaker will be Rs. 5000/-.
- 8.3.2 The Best Speaker and 2nd Best Speaker Awards will be determined by: the aggregate score of all rounds that the participant has argued divided by the number of rounds.
- 8.4 There will be an award and cash prize for the Best Researcher.
- 8.4.1 The cash prize for the Best Researcher will be Rs. 5,000/-.
- 8.5 All participants will be presented with Certificates of Participation and all the winners of awards as specified in Clause 8 will get Certificates of Merit.

9. Miscellaneous

- 9.1 No member of any team or any individual connected with any team will be permitted to hear the arguments in any court room in which that team is not one of the contesting teams whilst that team is still in the competition. The Organizers shall take strict action, including disqualification from the competition, against any team found to be scouting through a team member or through any other means.
- 9.2 All Participants are expected to maintain decorum in Court during the rounds of the competition and are expected to conduct themselves in a manner befitting the legal profession.
- 9.3 The Organizers reserve the right to take appropriate action for any unethical, unprofessional and immoral conduct.
- 9.4 The Organizers decision as regards the interpretation of rules or any other matter related to the competition will be final.
- 9.5 If there is any situation which is not contemplated in the rules, the Organizers decision on the same shall be final.
- 9.6 The Organizers reserve the right to vary, alter, modify, or repeal any of the above rules if so required and as they may deem appropriate.

10. Requests for Interpretation of the Case study and Rules of the Competition

- 10.1 All requests for interpretation of the case study and rules of the competition must be directed to the General Secretary, Moot Court Association. The last date for seeking all clarifications is **10th September, 2013**.
- 10.2 Such requests for interpretation must be sent via e-mail to mca@glcmumbai.com. The subject of the e-mail must read "*Request for Interpretation*".

11. Disclaimer

The Material in the moot court problem is not intended to and does not attempt to resemble any incident or any person living or dead. All material in the problem is fictitious and any resemblance to any incident or person, if any, is not intended, but merely co-incidental.

12. Contact Details

Email Address: mca@glcmumbai.com or mcaglc@gmail.com

Kindly direct all postal correspondence to:

*The General Secretary
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Government Law College
'A' Road, Churchgate,
Mumbai - 400 020*

Telephone Numbers-

Raghav Dev Garg- +91 9892277257