

11th NANI PALKHIVALA MEMORIAL NATIONAL TAX MOOT COURT COMPETITION, 2015

RULES AND REGULATIONS

School of Law, SASTRA University presents The 11th Nani Palkhivala Memorial National Tax Moot Court Competition which shall be held on 3rd, 4th and 5th of April, 2015.

1. General:

- 1.1 Each team shall comprise of 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 LL.B law course or the 5-year integrated law course. Each College/Law School may send ONE team ONLY.
- 1.3 Invitation for the Competition shall be extended to 40 Colleges/Universities subject to a maximum participation of 24 teams on 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 sending an e-mail to sms.nani@sastra.ac.in
- 1.4 Each team shall be provided with a “Team Code” before the inaugural ceremony and the same must be used for all purposes during the Competition.

2. Registration:

- 2.1 Provisional registration via e-mail must be sent by **13th of February, 2015** to sms.nani@sastra.ac.in
- 2.2 **Registration Fee:** There is no registration fee, however a refundable caution deposit of Rs 1000/- must be submitted in the form of a DD favouring “SASTRA University” payable at Thanjavur.
- 2.3 The soft copy of the registration form along with the scanned copy of the DD must be sent to sms.nani@sastra.ac.in by **18th of February, 2015**.

- 2.4 The duly completed Registration Form must be sent to the School of Law, SASTRA University, Thanjavur latest by **23rd February, 2015** along with the Travel Plan and DD at the following postal address.

SCHOOL OF LAW,
SASTRA UNIVERSITY,
THIRUMALAISAMUDRAM,
THANJAVUR – 613401
TAMILNADU

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

3. **Accommodation:**

- 3.1 Accommodation shall be provided on the 3rd, 4th & 5th of April, 2015 only.
- 3.2 Accommodation and Certification **shall not** be provided to a fourth team member.
- 3.3 Teams are expected to be present in campus by 12 noon on the 3rd of April, and make travel arrangements accordingly. Volunteers from the Moot Court Association will receive the teams from the station/airport.

4. **Dress Code:**

Men: Formal - White Shirt, Black Trousers, Black Blazer, Black Tie and Black Shoes.

Women: Formal - White Shirt, Black Trousers, Black Blazer and Black Shoes.

Within Campus:

The dress code of the host University must be strictly adhered to by the participants.

Men: Formal wear.

Women: Complete Indian Formals. Tracks and shorts will not be permitted inside the campus.

5. Rounds:

- 5.1 In the Preliminary Rounds, each team shall argue for both sides (Appellant/Petitioner and Defendant/Respondent).
- 5.2 The following system shall be used to determine the Winners in the Preliminary Rounds :
 - 5.2.1 A team shall be credited with a win in the Preliminary Rounds if their Oral Score (calculated as specified in Clause 8.2) is greater than that of the opposing team.
 - 5.2.1.1 In the case of a tie in the Oral Score, the team with the higher memorial marks shall be credited with a win.
 - 5.2.1.2 In case tie persists, the decision of the judges shall be final.
 - 5.2.2 The following shall be the system for determining the Quarter-finalists :
 - 5.2.2.1 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.
 - 5.2.2.2 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 Scores (as specified in Clause 8.2).
 - 5.2.2.3 In case of a tie, the team qualifying for the Quarter-final Rounds will be decided on the basis of the teams' Win-loss ratio.
 - 5.2.2.4 In case of a tie even after the application of Clause 5.2.2.2 the team with the higher memorial scores will qualify for the Quarter-final Rounds.
 - 5.2.2.5 In case a tie persists, the Quarter-finalists will be decided on the basis of a draw of lots.
- 5.3 The Quarter-final Round will be a knock-out 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:

5.3.1 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.

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

5.4 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:

5.4.1 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.

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

6. Memorials:

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

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

6.2.1 Memorials may contain the following:

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

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

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

6.2.4 The cover page of the Memorial must follow the colour scheme:

Blue for the Appellant cover page
Red for the Respondent cover page

6.2.5 The Memorial shall follow the given specifications:

- i. Page specification: A4 size page
- ii. Font type: Times New Roman
- iii. Font size: 12
- iv. Font Spacing: One and a half spacing
- v. Page Margin: 1 inch margin on all sides
- vi. Footnotes: Font size 10
- vii. Text of footnotes: single-spaced; two separate footnotes: double-spaced

6.2.6 The Memorials must not contain any Annexure / Photographs / Sketches / Exhibits / Affidavit etc.

6.3 All teams must send **7(Seven)** hard copies of the Memorial for each side and a soft copy shall be mailed to sms.nani@sastra.ac.in

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

6.5 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.

6.6 The last date for submission of the soft copy of the Memorials is **16th of March, 2015**[11:59 p.m. IST].

6.7 The last date for submission of the hard copy of the Memorials is **19th of March, 2015**[11:59 p.m. IST].

6.8 Any delay in the submission of the memorials shall be penalized at the rate of one point per day per side.

6.9 Soft copies should be e-mailed to: sms.nani@sastra.ac.in and the hard copies must be sent to the following address:

SCHOOL OF LAW,
SASTRA UNIVERSITY,
THIRUMALAISAMUDRAM,
THANJAVUR – 613401
TAMILNADU

- 6.10 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.
- 6.11 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.
- 6.12 Memorials not following any of the above specifications will be penalized appropriately.
- 6.13 **Marking Criteria for the Memorials:**
- 6.14 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.
- 6.15 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
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

7. Oral Submissions:

- 7.1 As specified herein above in Clause 1.1, each team should have two speakers who shall divide the oral submissions between themselves.
- 7.2 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.
- 7.3 Each team will have a maximum of 30 minutes in the preliminary and Quarter-final rounds and 45 minutes in the Semi-final and Final Rounds to present their

Oral Submissions. This would include the time that each team may want to reserve for their rebuttals/ sur-rebuttals.

- 7.3.1 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 rebuttals/ sur-rebuttals. A maximum of 5 minutes can be reserved for the rebuttals/ sur-rebuttals.
- 7.3.2 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.
- 7.3.3 No speaker will be permitted to address the Court for more than 15 minutes in the preliminary and Quarter-final rounds and 25 minutes in the Semi-final and Final Rounds. Five (5) minutes before the completion of the allocated time for each speaker, there will be a warning placard, and at the completion of the allocated time for each speaker there will be a final bell.
- 7.3.4 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 rebuttals/ sur-rebuttals, as the case may be.
- 7.4. A rebuttal shall be granted as a matter of right to the Appellant/Petitioner/Plaintiff. The final decision as to the time structure and the right to sur-rebuttal will be that of the Bench Judges.
- 7.5. 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.
- 7.6. 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.
- 7.7. During the course of oral submissions the participants cannot submit to the court any material containing pictorial representations in any manner 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.

7.8. If at any instance a submission is made with any material in violation to Clause 7.6 or 7.7 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.

8. Marking Criteria for the Oral Submissions :

8.1 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.

8.2 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

8.3. The decision of the judges as to the marks allotted to any team shall be final.

8.4. In order to ensure uniformity in the marking system, all the judges will be provided with a marking guideline.

8.5. 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 Clauses 5.2.1.1 and 5.2.2.4

9. Researchers' Test :

- 9.1. The Researchers' Test shall be conducted on Day 1 of the Competition.
- 9.2. The test shall be for duration of sixty (60) minutes only.
- 9.3. The test shall consist of both objective and subjective questions based on the Moot proposition of the Competition as well as on general principles of Taxation Law.
- 9.4. If a team comprises of three (3) members, then ONLY the Researcher is eligible to take the test.
- 9.5. 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.

10.Awards :

- 10.1 There will be a trophy and a cash prize of Rs. 50,000/- for the Best Team and Rs. 25,000/- for the Runner-up Team.
- 10.2 There will be a trophy and a cash prize of Rs.5, 000/- for the Best Memorial.
- 10.3 There will be a trophy and a cash prize of Rs. 5,000/- for the Best Speaker.
 - 10.3.1 The Best Speaker will be determined by the aggregate score of the participant in the Preliminary Rounds.
- 10.4 There will be a trophy and a cash prize of Rs. 5,000/- for the Best Researcher.
- 10.5 All participants will be presented with Certificates of Participation and all the winners of awards as specified in Clause 10 will get Certificates of Merit.

11.Miscellaneous

- 11.1. 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 against any team found to be scouting through a team member or through any other means. Scouting shall also result in disqualification of the team.

- 11.2. 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.
- 11.3. The Organizers reserve the right to take appropriate action for any unethical, unprofessional and immoral conduct.
- 11.4. The Organizers decision as regards the interpretation of rules or any other matter related to the Competition shall be final.
- 11.5. If there is any situation which is not contemplated in the rules, the Organizers decision on the same shall be final.
- 11.6. 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.

12. Clarifications:

- 12.1. Any clarifications regarding the moot proposition must be sent to sms.nani@sastra.ac.in on or before 20th of February, 2015.
- 12.2 Any other clarifications can be clarified from the contact persons mentioned below:

Student Convenors:

Convenor: S.Sai Barath. Mob: +91-9176806359

Co- Convenor: V.Adith Narayan. Mob: +91-9176065829

13. 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.