



**13TH NANI PALKHIVALA MEMORIAL NATIONAL TAX MOOT
COURT COMPETITION 2017**



RULES AND REGULATIONS

Event: 13th Nani Palkhivala Memorial National Tax Moot Court Competition - 2017

Dates: 7th to 9th April 2017

Venue: School of Law, SASTRA University, Thirumalaisamudram, Thanjavur - 613 401

I. General:

- 1.1 Each team shall constitute three (3) members ONLY, which is inclusive of 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 After the Memorial Selection Round **20** colleges/universities will be shortlisted for the Oral Rounds.

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.

II. Registration:

- 2.1 Provisional Registration via e-mail must be sent to sms.nani@sastra.ac.in by 12th February, 2017
- 2.2 **Registration Fee:** - A non-refundable registration fees of **Rs. 3000/-** must be submitted in the form of a **DD** favouring “**SASTRA University**” payable at **Thanjavur**.
- 2.3 The last date for online registration in <http://www.sastra.edu/nanipalkhivala> is **20th of February, 2017**. Uploading the authorization letter is mandatory to complete the registration process.
- 2.4 The duly completed Hard Copy of Authorisation form must be sent to School of Law, SASTRA University, latest by **7th March, 2017** along with **ONE (1)** Hard Copy of the Written Submission (Memorial) by **SPEED POST ONLY**.

Address: School of Law, SASTRA University, Thirumalaisamudram,
Thanjavur - 613 401



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2.5 Participants are requested to submit the **SIX HARD COPIES OF THE WRITTEN SUBMISSIONS** at the time of **REGISTRATION** on **07th April 2017 at SASTRA University.**

2.6 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.

III. Accommodation, Transport & Food:

3.1 Accommodation shall be provided on 7th, 8th and 9th of April, 2017 only.

3.1.1 Accommodation **will not** be provided to a fourth team member.

3.1.2 Teams are expected to be present in the campus by 12 noon on 7th April, 2017 and make travel arrangements accordingly.

3.2 Food shall be provided from evening of 7th of April, 2017 till the night of 9th April 2017.

IV. Dress Code:

During Rounds:

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

4.2 **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.

4.3 **Men:** Formal Wear.

4.4 **Women:** Complete Indian Formals. **Tracks and shorts will NOT be permitted inside the campus.**

V. Memorials:

Non adherence to the following rules will be penalized.

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

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

5.2.1 Memorials may contain the following:

- i. Contents
- ii. List of Abbreviations



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- iii. Index of Authorities
 - iv. Statement of Jurisdiction
 - v. Statement of facts
 - vi. Statement of issues
 - vii. Summary of Arguments
 - viii. Arguments Advanced
 - ix. Conclusion/Prayer
- 5.2.2 The Memorial shall not be more than forty (40) pages including the Arguments Advanced, which shall not be more than twenty (20) pages.
- 5.2.3 All memorials must have a soft cover and must be soft bound (either stapled or stitched). **Usage of plastic will attract negative marking.**
- 5.2.4 The Cover Page shall have the following details:
- i. Year of the Competition
 - ii. Cause Title
 - iii. Forum/Court
 - iv. Designation as Appellant or Respondent Memorial
 - v. Provision for the Team Code in the **top right corner** (“TEAM CODE- ____”).
- 5.2.5 The cover page of the Memorial must follow the colour scheme:
Blue for the **Appellant** cover page, **Red** for the **Respondent** cover page.
- 5.2.6 The Memorial shall follow the given specifications:
- 5.3 Page specification: A4 size page
 - 5.4 Font type: Times New Roman
 - 5.5 Font size: 12
 - 5.6 Font Spacing: 1.5 line spacing
 - 5.7 Page Margin: 1 inch margin on all sides
 - 5.8 Footnotes: Font size 10
 - 5.9 Footnotes Spacing: single-spaced
 - 5.10 The *Harvard Blue Book* Style of footnoting (19th Edition) must be followed.
- 5.2.7 The Memorials must not contain any Annexure / Photographs / Sketches / Exhibits / Affidavit etc.



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VI. Memorial Round:

- 6.1 All teams must send **ONE (1) hard copy** of the Memorial for each side and a soft copy shall be mailed to sms.nani@sastra.ac.in.
- 6.2 Soft copies of the Memorials for each side must be submitted in both **.docx** and **.pdf** formats to sms.nani@sastra.ac.in. The subject of the mail must be “Memorial of (college/university name)” and the subject of the documents must be “Appellant/Respondent- (college/university name)”.
- 6.3 A covering letter must be enclosed with the Hard Copy of the Memorials specifying the name of the College/University of the participating team.
- 6.4 The identity of the team or the participants’ **should not** be revealed in the Memorial in any manner. Non-compliance would result in disqualification.
- 6.5 The last date for submission of the **soft copy** of the Memorials is **3rd March, 2017** [5.00 p.m. IST].
- 6.6 The last date for submission of the **One hard copy** of the Memorial along with the duly filled Authorization Letter is **7th March, 2017** [5.00 p.m. IST].
- 6.7 Any delay in the submission of the memorials shall be penalized at the rate of **one point per day per side**.
- 6.8 Each Memorial will be assessed for a total of 100 marks.
- 6.9 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. | Knowledge of facts and Law | 20 |
| 2. | Proper and articulate analysis | 20 |
| 3. | Extent and use of research | 20 |
| 4. | Clarity & Organization | 20 |
| 5. | Citation of sources | 10 |
| 6. | Grammar and Style | 10 |
| | TOTAL | 100 |

- 6.10 The results of the memorial rounds shall be announced on **15th March, 2017**.



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The selected teams must send the soft copy of the DD& Travel form to sms.nani@sastra.ac.in by **18thMarch, 2017** and the Hard Copy of the DD latest by **23rdMarch, 2017**.

VII. Rounds:

- 7.1 In the Preliminary Rounds, each team shall argue for both sides (Appellant and Respondent)
- 7.2 The following system shall be used to determine the Winners in the Preliminary Rounds:
 - 7.2.1 A team shall be credited with a win in the Preliminary Rounds if their oral score (Calculated as specified in Clause 9.4) is greater than that of the opposing team.
 - 7.2.2 In case of a tie in the oral score, the decision of the judges shall be final.
- 7.3 The following shall be the system for determining the Quarter-finalists:
 - 7.3.1 At the end of the Preliminary Rounds, the teams with a 2:0 win-loss ratio shall qualify for the Quarter-final Rounds.
 - 7.3.2 If sufficient number of teams do not have the aforesaid ratio then the aggregate oral scores of the teams securing 1:1 win-loss ratio will be considered. Teams with the higher aggregate will qualify for the Quarter-final rounds.
 - 7.3.3 In case of tie in the aggregate oral scores, memorial score will be added to it. The team with the higher aggregate will qualify for the subsequent round.
- 7.4 The Quarter-final and Semi-final round will be a knock-out round where the winner of each round will advance to the subsequent round.
 - 7.4.1 The fixtures of the rounds will be based on Power-matching.
 - 7.4.2 The teams will be assigned their respective sides through a draw of lots.



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VIII. Oral Submissions:

- 8.1 As specified herein above in Clause 1.1, each team should have two speakers who shall divide the oral submissions between themselves.
- 8.2 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.
- 8.3 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.
- 8.4 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. The sur-rebuttals will be at the discretion of the judges.
- 8.5 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.
- 8.6 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 time-out card.
- 8.7 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.
- 8.8 All teams will be expected to carry with themselves any case laws, books and authorities which they intend to refer to during the course of their Oral Submissions. The organizers will not provide any reference materials for the same.
- 8.9 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.



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8.10 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.

8.11 If at any instance a submission is made with any material in violation to Clause 8.10 or 8.11 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.

IX. Marking Criteria for the Oral Submissions:

9.1 Each Speaker will be assessed on a total of 100 marks in each round (50 marks per judge).

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

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

9.4 The following will be the Marking Criteria and the Marks Allotted to each category:

| S. No. | Marking Criteria | Marks Allotted |
|---------------|--------------------------------|-----------------------|
| 1. | Knowledge of Law | 10 |
| 2. | Application of law to facts | 10 |
| 3. | Answers to Court Questions | 10 |
| 4. | Style, Poise, Demeanour | 10 |
| 5. | Organization & Time Management | 10 |
| | TOTAL | 50 |

9.5 The Memorial scores (which will be judged by a special panel of Memorial Judges) will not be included in any Oral Round Scores.

9.6 Participants shall not seek feedback from the judges after their rounds.



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X. Researchers' Test:

- 10.1 The Researchers' Test shall be conducted on 7th April 2017.
- 10.2 The test shall be for duration of sixty (60) minutes only.
- 10.3 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.
- 10.4 If a team comprises of three (3) members, then ONLY the Researcher is eligible to take the test.
- 10.5 If a team comprises of two (2) members then one of the two members shall be ineligible to take the test.

XI. Awards:

- 11.1 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.
- 11.2 There will be a trophy and a cash prize for the Best Memorial.
- 11.3 There will be a trophy and a cash prize for the Best Speaker.
- 11.4 There will be a trophy and a cash prize for the Best Researcher.
- 11.5 All participants will be presented with Certificates of Participation and all the winners of awards as specified in Clause 11 will get Certificates of Merit.

XII. Miscellaneous:

- 12.1 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.
- 12.2 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.
- 12.3 The Organizers reserve the right to take appropriate action for any unethical, unprofessional and immoral conduct.



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- 12.4 The Organizers decision as regards the interpretation of rules or any other matter related to the Competition shall be final.
- 12.5 If there is any situation which is not contemplated in the rules, the Organizers decision on the same shall be final.
- 12.6 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.

XIII. Clarifications:

- 13.1 Any clarifications regarding the moot proposition must be sent to sms.nani@sastra.ac in on or before **23rd of February, 2017**.
- 13.2 Any other clarifications can be clarified from the contact persons mentioned below:

CONVENOR: Anamika Prince: +91 90427 68599

CO-CONVENOR: R.Vigneshwar : +91 82770 50090

XIV. Disclaimer:

- 14.1 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.