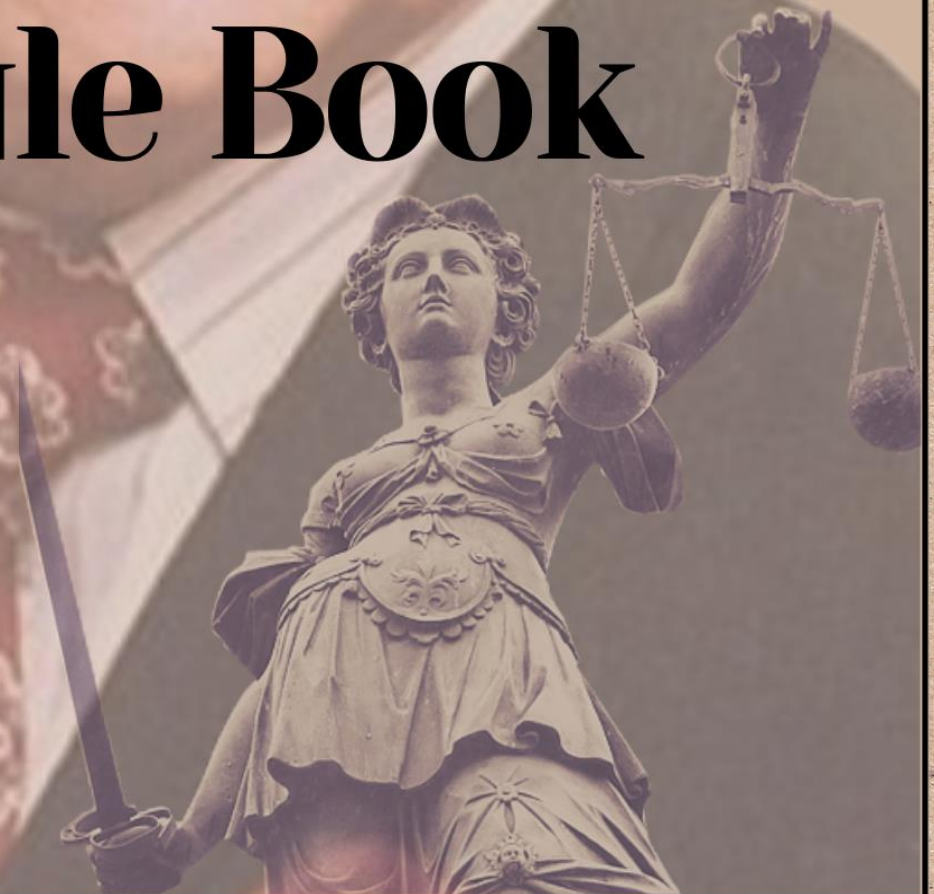


**18th NANI PALKHIVALA
MEMORIAL NATIONAL TAX
MOOT COURT COMPETITION
22nd - 23rd April**

Rule Book





18TH NANI PALKHIVALA MEMORIAL NATIONAL TAX MOOT COURT COMPETITION 2023



RULES AND REGULATIONS

Event: 18th Nani Palkhivala Memorial National Tax Moot Court Competition - 2023

Dates: 22nd to 23rd April 2023

Venue: School of Law, SASTRA Deemed to be University, Thirumalaisamudram, Thanjavur

- 613 401

1. Definitions

In these rules & regulations, unless the context otherwise requires-

- **Competition:** The "Competition" means the 18th Nani Palkhivala Memorial National Tax Moot Court Competition, 2023.
- **Document:** Any file, printed, having information relevant to the competition shall be referred to as a document in this competition.
- **Institution:** "Institution" means and includes - any recognized University/College/Law School for the purpose of this competition.
- **Judge:** A learned person who presides over the proceedings in the Moot Court Competition shall be referred to as the "Judge". Such a person shall be awarding scores to teams in oral rounds on the feedback-cum-score sheet. The Judge's decision in certain matters is final.
- **Organizing Committee:** The organizing members of the competition shall be referred to as the "Organizing Committee".
- **Plagiarism:** Plagiarism is presenting someone else's work or ideas as your own, with or without their consent, by incorporating it into your work without full acknowledgment. If, in the Organizing Committee's opinion, there is found to be an instance of plagiarism prevalent in a certain Memorial, the participating institution alleged to have committed plagiarism, shall be penalized for the same.
- **Rebuttal:** Refers to the counter/arguments presented by the Assessee in response to the Revenue's submissions, at the end of the main pleadings of all the Speakers.
- **Registered Email-Id:** The e-mail address submitted during the registration for the competition in the Google form shall be the "Registered Email-id". The registered e-mail address shall be associated with any member of the team and be used for further



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communication with the teams only and it shall remain active throughout the competition.

- **Registration fee:** An official fee paid by each team to cover administrative expenses of the moot competition shall be the registration fee. The procedure for payment of the fee shall be determined by the organizing committee.
- **Researcher's Test:** Refers to the test conducted for researchers during the Competition.
- **Rules and Regulations:** The rules mentioned in this rule book as the regulating procedure of the moot competition shall be the "Rules and Regulations".
- **Sur-Rebuttal:** The response to a rebuttal that the responding party may be allowed to make.
- **Team Code:** Refers to the unique code allotted to each participating team for the purpose of this Competition by the Organizing Committee.

2. Interpretation Clause

The Organizing Committee reserves the right to interpret the rules laid down herein, as it sees fit, in the furtherance of the best interests of the Competition and related stakeholders and has the final say in case of any dispute or discrepancy.

3. General information regarding the competition

- Each team shall constitute three (3) members ONLY, which is inclusive of two (2) Speakers and one (1) Researcher.
- 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 Institution may send ONE team ONLY.
- There shall be a Memorial Selection Round after which 16 Institutions will be shortlisted for the Oral Rounds. The Results of this Round shall be declared on 10th April 2023.
- Each team shall be provided with a "Team Code" upon confirmation of their registration and the same must be used for all purposes during the Competition.

4. Registration

- Online provisional registrations shall commence on 27th February 2023 and shall close on 8th March 2023. Registrations can be submitted through this link <https://forms.gle/s2ahnMyX2vNqAKsH7>



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- Registration Fee: - A registration fee of Rs. 3540/- must be made through a National Electronics Fund Transfer (NEFT) on or before 1 **13th April 2023**.
- **Account Details:**
 - Name of the A/c: SASTRA University
 - A/c No.: 179802000000180
 - A/c Type: Current Account
 - Bank & Branch: Indian Overseas Bank, SASTRA Branch
 - IFSC/RTGS: IOBA0001798
- Uploading the Authorization letter is mandatory to complete the registration process.
- A duly filled Hard Copy of the Authorization letter must be sent to the School of Law, SASTRA University, latest by **13th April 2023** by **SPEED POST ONLY**.
- **Address:** *School of Law, SASTRA DEEMED TO BE University, Thirumalaisamudram, Thanjavur - 613 401*
- Participants are requested to submit **FIVE HARD COPIES OF THE WRITTEN SUBMISSIONS containing their team codes** post confirmation of their selection, upon their arrival on the dates of the competition at SASTRA University. **Non-compliance with this rule shall lead to disqualification..**
- No change in the names of the participants shall be permitted after the receipt of the Authorization letter, except at the sole discretion of organizers.

5. Accommodation, Transport, & Food

- Accommodation shall be provided from **21st April 2023 to 23rd April 2023**.
- Accommodation **will not** be provided to a fourth team member.
- Teams are expected to be present in campus by **21st April 2023** and make travel arrangements accordingly.
- Food shall be provided from the evening of **21st April 2023** till the night of **23rd April 2023**.

6. Dress Code During Rounds:

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



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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.**

7. Memorials

Non-adherence to the following rules will lead to penalization.

- All teams must submit Memorials/Written Submissions for both sides.
- All teams must submit typed Memorials fulfilling the following specifications:
- **Memorials may contain the following:**
 - i. Contents
 - ii. List of Abbreviations
 - 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
- The Memorial shall not be more than thirty-five (35) pages including the Arguments Advanced, which shall not be more than twenty (20) pages.
- All memorials must have a soft cover and must be soft bound (either stapled or stitched).

Usage of plastic will attract negative marking.

- **The Cover Page shall have the following details:**
 - Year of the competition.
 - Cause Title
 - Form/Court
 - Designation as Appellant/Assessee or Respondent/Revenue memorial
 - Provision for the Team Code in the top right corner (“TEAM CODE - _____”)
- The cover page of the Memorial must follow the color scheme:



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- **Blue** for the **Appellant/Assessee** cover page, **Red** for the **Respondent/Revenue** cover page.
- **The Memorial shall follow the given specifications:**
 - Page specification: A4 size page
 - Font type: Times New Roman
 - Font size: 12
 - Font Spacing: 1.5 line spacing.
 - Page Margin: 1-inch margin on all sides
 - Footnotes: Font size 10
 - Footnotes Spacing: single-spaced.
- The Harvard Blue Book Style of footnoting (20th Edition) must be followed.
- The Memorials must not contain any Annexure/ Photographs/ Sketches/ Exhibits/ Affidavits, etc.
- There will be a deduction for each page exceeding the 35-page limit, and for each 'objective' error, i.e., non-adherence to the rules set out hereinabove. This negative marking (along with the negative marking for delayed submission) shall be deducted once from the total memorial score obtained by a team.

8. Memorial Round

- All teams must send **ONE (1)** soft copy of the Memorial for each side to sms.nani@sastra.ac.in.
- 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 (Team Code)” and the subject of the documents must be “Appellant/Respondent- (Team Code)”.
- The identity of the team or the participants **should not** be revealed in the Memorial in any manner. Non-compliance would result in disqualification.
- The last date for submission of the **soft copy** of the Memorials is **05th April 2023** [5.00 p.m. IST].
- Each Memorial will be assessed for a total of 100 marks.



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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

S. No.	Violations
1.	Non-submission of both memorials Disqualification
2.	Delay in Submission
3.	Non-adherence to the prescribed file naming format
4.	Breach of anonymity
5.	Missing section(s) or Additional Section(s)
6.	Required information missing or mentioned in incorrect format
7.	Missing information or page numbers in the Table of Contents
8.	Table of Abbreviations not in alphabetical order
9.	Missing page numbers in the Index of Authorities
10.	Incorrect margins
11.	Incorrect font, size, or spacing
12.	Incorrect citations
13.	Exceeding the page limit of the Memorial

- The selected teams must send the soft copy of the Registration Fee payment invoice & Travel form to sms.nani@sastra.ac.in by **13th April 2023** [5.00 p.m. IST]



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9. Rounds

- Sixteen (16) teams with the highest scores in the Memorial Round shall be selected to participate in the Oral Rounds. The Oral Rounds shall comprise of a Pre-Quarter Final Round, Quarter-Final Round, Semi-Final Round and Final Round. Qualifying sixteen (16) teams shall compete in the Pre-Quarter Final Round which shall be conducted on a **knockout** basis. Winning teams shall advance to the next round while losing teams shall be eliminated.
- Eight (8) teams shall compete in the Quarter Final Round, the winners of which shall advance to the Semi-Final Round. Winners of the Semi-Final Round shall advance to the Final Round of the Moot Court Competition.
- Teams will be assigned their respective sides through draw of lots.
- Fixtures of the rounds shall be based on a **Power-Matchup**. For instance, the team with the highest memorial score shall compete against the team with the lowest qualifying memorial score in the Pre-Quarter Final Round. For the Quarter Final and Semi-Final Round, teams with the highest oral round scores shall compete against teams with the lowest oral round scores.
- The following system shall be used to determine the Winner:
 - A team shall be credited with a **'WIN'** in the Round if their oral score is greater than that of the opposing team.
 - In case of a tie in the oral score, the memorial scores shall be used to determine the winning team.

10. Oral Submissions

- As specified above, each team should have two speakers who shall divide the oral submissions between themselves.
- During the Oral Submissions, no speaker shall reveal his/her identity or the identity of his/her Institution by any means whatsoever.
- Each team will have a maximum of **30 minutes** in the Pre-Quarter Final 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 rebuttal.
- 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-



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rebuttals shall be at the discretion of the judges.

- 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.
- No speaker shall be permitted to address the Court for more than 15 minutes in the Pre-Quarter Final 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.
- 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. However, this rule **shall not** apply if the time of a speaker is extended at the discretion of the judges.
- All teams will be expected to carry with themselves any case laws, books, and authorities that they intend to refer to during the course of their Oral Submissions. Teams are recommended to submit a Compendium before their Oral Round commences to the Court Manager. The organizers shall not provide any reference materials for the same.
- Teams must note that they shall not be permitted to submit any material to the judges if such material bears the name of their Institution.
- During oral submissions, 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.
- If at any instance a submission is made with any material in violation of the above-mentioned guidelines and if any pictures, sketches, photos, cartoons, caricatures, audio film, video film, projector slide, or a computer-generated image is submitted or presented to the Court, the teams shall be disqualified.

11. Marking Criteria for the Oral Submissions

- Each Speaker will be assessed on the basis of 50 marks per Judge in each round.
- The decision of the Judges as to the marks allotted to any team shall be final.
- In order to ensure uniformity in the marking system, all the Judges will be provided with a marking guideline.



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- The Speaker obtaining the highest mark in the 'Pre-Quarter Final' Round shall be conferred the '**Best Speaker Award**'.
- The following will be the Marking Criteria and the Marks Allocated 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, Demeanor	10
5.	Organization & Time Management	10
	TOTAL	50

- The Memorial scores will not be included in any Oral Round Scores, except in case of a tie.
- Participants **shall not** seek feedback from the Judges after their rounds.

12. Awards

- There will be a trophy and a cash prize for the Best Team and for the Runner-up Team.
- There will be a trophy and a cash prize for the Best Memorial.
- There will be a trophy and a cash prize for the Best Speaker.
- There will be a trophy and a cash prize for the Best Researcher.
- All participants will be presented with Certificates of Participation and all the winners of awards as specified above will get Certificates of Merit.

13. Miscellaneous

- Scouting shall not be permitted for any team during the Oral Rounds. 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 the disqualification of the team.
- 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.



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- Organizers reserve the right to take appropriate action for any unethical, unprofessional, and immoral conduct.
- Organizers' decision as regards the interpretation of rules or any other matter relating to the Competition shall be final.
- If there is any situation that is not contemplated in the rules, Organizers' decision on the same shall be final.
- Organizers reserve the right to vary, alter, modify, or repeal any of the above rules if so required and as they may deem appropriate.

14. Complaint Procedure

Any complaint during the competition with regard to the violation of any rule shall immediately be communicated to the Organizing Committee. Necessary action shall be taken by the Organizing Committee at the earliest.

15. Clarifications

- Any clarifications regarding the moot proposition must be sent to sms.nani@sastra.ac.in on or before **15th March 2023**. The clarifications shall be released on **20th March 2023**.
- Any other clarification may be sought by contacting any of the persons mentioned below:

Convenor: Aaryyan Aathreya +91 86109 82368

Co- Convenor: Swaminathan. K +91 83006 77010

16. Disclaimer

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