



## **RULES AND REGULATIONS**

Event: 14th Nani Palkhivala Memorial National Taxation Moot Court Competition - 2018

Dates: 6th to 8th April, 2018

Venue: School of Law, SASTRA Deemed to be 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 **16** (**Sixteen**) colleges/universities will be shortlisted for the Oral Rounds.

# II. Registration:

- 2.1 Provisional Registration via e-mail must be sent to *sms.nani@sastra.ac.in* by 20th February, 2018
- 2.2 **Registration Fee:** A non-refundable registration fees of **Rs. 3540/- (inclusive of GST)** must be submitted by the shortlisted teams in the form of a **DD** favouring "**SASTRA Deemed to be University**" payable at **Thanjavur**.
- 2.3 Online registration must be performed at <a href="http://www.sastra.edu/nanipalkhivala">http://www.sastra.edu/nanipalkhivala</a> on or before 23rd February, 2018 [17:00 IST.].
  - 2.3.1 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 Deemed to be University, latest by 12<sup>th</sup> March, 2018 along with ONE (1) Hard Copy of the Written Submission (Memorial) by SPEED POST ONLY.

**Address:** School of Law,

SASTRA Deemed to be

University,

Thirumalaisamudram,

Thanjavur - 613 401





### 2.5 Participants are requested to submit SIX HARD COPIES OF THE

## WRITTEN SUBMISSIONS at the time of REGISTRATION on 06th April,

## 2018 at SASTRA Deemed to be 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 from the morning of 6<sup>th</sup> April until the evening of the 8<sup>th</sup> April, 2018 only.
- 3.1.1 Accommodation will be provided to team members only.
- 3.1.2 Teams are expected to be present in the campus by 12 noon on 6th April,
- 2018 and are to make travel arrangements accordingly.
- 3.1.3 Transportation from railway stations/bus stands/airport will be facilitated to the teams **at their own cost.**
- 3.2 Food shall be provided from evening of 6th April, 2018 till the night of 8th April, 2018.

### **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:

- 4.3 Men: Formal Wear.
- 4.4 **Women:** Complete Indian Formals.

The dress code of the host university must be strictly adhered to by the participants. **Tracks and shorts will NOT be permitted inside the campus.** 

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#### V. Memorials:

## Non-adherence to the following rules will attract penalty.

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 shall 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
- 5.2.2 The Memorial shall contain no more than Forty (40) pages, including Arguments advanced, which shall be not more than Twenty (20) pages.
- 5.3.3 All Memorials must have a soft cover and be soft bound (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/Respondent.
  - 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:
  - Page specification: A4 size page
  - Font type: Times New Roman
  - Font size: 12



### 14th Nani Palkhivala Memorial National Taxation Moot Court Competition- 2018



• Font Spacing: 1.5 line spacing

• Page Margin: 1-inch margin on all sides

• Footnotes: Font size 10

• Footnotes Spacing: single-spaced

• Harvard Bluebook Style of Citation (19th Edition) must be followed for all footnotes.

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

#### **VI. Memorial Selection:**

- 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 title of the documents must contain the memorial codes assigned subsequent to registration. For example, if the memorial code is 'N1' then the title of the document should be "N1- Appellant/Respondent".
- 6.3 The last date for submission of the **soft copy** of the Memorials is **8**<sup>th</sup> **March**, **2018** [17:00 IST].
- 6.4 The last date for submission of the **one hard copy** of the Memorial along with the duly filled Authorization Letter is 12<sup>th</sup> March, 2018.
- 6.5 The identity of the team or the participants' **should not** be revealed in the Memorial in any manner. Non-compliance would result in disqualification.
- 6.6 Any delay in the submission of the memorials shall be penalized at the rate of **one point per day per side.**
- 6.7 Each Memorial will be assessed for a total of 100 marks.
- 6.8 Memorials will be judged by a special panel of tax professionals. The following will be the Marking Criteria:







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	- OUGH QUA	100

6.10 The results of the memorial rounds shall be announced on 19th March, 2018.

The selected teams must send the soft copy of the DD& Travel form to sms.nani@sastra.ac.in by 23rd March, 2018[17:00 IST] and the Hard Copy of the DD latest by 26th March, 2018.

## VII. Oral 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, Memorial scores shall be added to the oral scores.
- 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 enough teams do not have a 2:0 win ratio then the aggregate oral scores of these teams shall be considered. Teams with the higher aggregate will qualify for the Quarter-final rounds.





- 7.3.3 In case of a tie in the aggregate oral scores, the memorial scores will be added. 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 wherein 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 allotted their respective sides through a draw of lots.

#### **VIII. Oral Submissions:**

- 8.1. As specified herein above in Clause 1.1, each team should have only 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.
- 8.3.1. At the commencement of each session, each team shall be required to notify the Court Officer as to the division of time between the 2 speakers, inclusive of rebuttal time. Speakers **WILL NOT** be permitted to address the Court for less than 12 minutes and more than 18 minutes per speaker in the Preliminary and Quarter-Final rounds and for less than 18 minutes and more than 27 minutes per speaker in the Semi-Final and Final Rounds.
- 8.3.2. Maximum time for rebuttal will be **Two Minutes**. **Sur-rebuttal will be at the discretion of the judges.**
- 8.4. If any speaker continues to speak after the completion of his/her time, the additional time for which he/she speaks 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.
- 8.5. All teams are expected to carry with them 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.

- 8.6. Any material which is to be submitted to the judges **MUST NOT** contain any disclosure of the identity of the individual/team/university in any form whatsoever.
- 8.7. During the course of oral submissions, the participants cannot submit to the court, any material containing pictorial representations in any manner whatsoever.
- 8.7.1. Participants will not be permitted to use/refer/submit any electronic/digital devices during the course of the oral rounds.
- 8.8. If at any instance a submission is made with any material in violation of Clause 8.7, the team shall be subject to disqualification.

## IX. Marking Criteria for the Oral Submissions:

- 9.1 Each Speaker will be assessed on a total of 50 marks per judge per round.
- 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:

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 will not be included in any Oral Round Scores, except in the case of a tie as per Clause 7.2 and Clause 7.3.
- 9.6 Participants shall not attempt to make contact with the judges in any manner after the completion of the relevant Round.

#### X. Researchers' Test:

10.1 The Researchers' Test shall be conducted on 6th April, 2018.





- 10.2 The test shall be for a 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 Pursuant to Clause 1.1, only the duly designated Researcher will be permitted to take the Researchers' Test.

#### XI. Awards:

- 11.1 Winners Trophy and a cash prize of INR 50,000/-.
- 11.2 Runners Up Trophy and a cash prize of INR 25,000/-.
- 11.3 Best Memorial Trophy and cash prize
- 11.4 Best Speaker Trophy and cash prize
- 11.5 Best Researcher Trophy and cash prize
- 11.6 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.
- 11.7 All awards and certificates will be presented to the teams during the Valediction Ceremony on 8<sup>th</sup> April, 2018 only. The organisers do not undertake to mail/courier/send any certificate/award to any team under any circumstances.

#### XII. Miscellaneous:

- 12.1 Scouting is strictly prohibited. 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 against any team or individual for any unethical, unprofessional or immoral conduct.
- 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 **24**<sup>th</sup> **February**, **2018** [17:00 IST].
- 13.2 Any other clarifications may be addressed to the contact persons mentioned below:
  - 1. CONVENER ABHISHEK SETHIYA +91 89460 56359
  - 2. CO-CONVENER VISHVAS BHARADWAJ +91 84896 06002

