



13TH PADMA VIBHUSHAN N.A. PALKHIVALA MEMORIAL

NATIONAL (VIRTUAL) MOOT COURT & RESEARCH PAPER COMPETITION 2023



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About MNLU Mumbai

Maharashtra National Law University Mumbai, established under the Maharashtra National Law University Act 2014 on 20th March 2014, is one of the premier National Law Universities in India. The University advanced legal education and promotes society-oriented research in legal studies for the advancement of the societal life of the people in the country. The prime goal of the University is to disseminate advanced legal knowledge and processes of law amongst the students and impart to them the skills of advocacy, legal services, and law reforms and make them aware and capable of utilizing these instruments for social transformation and development. To attain this goal, it started its first academic endeavor on 1st August 2015.



About AIFTP

The All India Federation of Tax Practitioners (AIFTP) is an association of Advocates, Chartered Accountants and Tax Practitioners in India. The Federation was established in 1976. It includes 138 tax associations and 8900 individual members including leading senior advocates and Chartered Accountants. It is an association formed by those who perform as taxation law practitioners in India. The body was an initiative of Nanabhoy Palkhivala Its head office is in Mumbai.



About ITAT

The Income-Tax Appellate Tribunal Bar Association Mumbai was formed on 18th November 1965. Its representation is mainly in respect of issues relating to the Income-tax Appellate Tribunal to various authorities. The Income-tax Appellate Tribunal has always acted for Judicial independence of the Income-tax Appellate Tribunal when there was a threat of interference from executives in the administration of Justice.

It is worth noting that Shri. G. A. Gaitonde, the President of the Income-tax Appellate Tribunal, was the honorary President of the Income-tax Appellate Tribunal Bar Association and Shri. N. A. Palkhivala was Vice-President. Shri. N. A. Palkhivala was the President of the Association from 1967 to 2002.

The members of the Bar include Advocates, Chartered Accountants, and Tax Practitioners, who are entitled to appear before the Income-tax Appellate Tribunal. At present, there are about 350 members who are appearing before the Income-tax Appellate Tribunal.



About GSTPAM

The Goods & Services Tax Practitioners' Association of Maharashtra (formerly known as The Sales Tax Practitioners' Association of Maharashtra / STPAM) is a State-level body of Sales Tax Practitioners established in the year 1951. The Association has its membership spread all over the State of Maharashtra comprising Tax Practitioners and other professionals such as Chartered Accountants, Cost Accountants, Company Secretaries and Advocates practicing in GST, VAT, Service tax and allied laws. The Association has Regional Centres at district places to cater to the needs of members practicing in various districts of Maharashtra.

The STPAM now renamed as GSTPAM is governed by its own constitution and is registered with the Charity Commissioner and also under the Societies Act. The elected President, Officer Bearers and 15 members of the Managing Committee conduct the activities of the Association.

Its main object is to educate the public in general and the members in particular on Indirect Taxes operative in the State of Maharashtra and the whole of India.



ABOUT THE MOOT COURT COMPETITION

The year 2023 marks the second edition of the prestigious Padma Vibhushan N. A. Palkhivala Memorial National (Virtual) Moot Court Competition.

We would like to express our appreciation to the All India Federation of Tax Practitioners (AIFTP), the Income Tax Appellate Tribunal (ITAT) Bar Association, and The Goods and Service Tax Practitioners Association of Maharashtra (GSTPAM) for their continued collaboration with Maharashtra National Law University, Mumbai.

Through this Moot Court Competition, the AIFTP, ITAT, and GSTPAM, alongside MNLU and MCS, wish to rejuvenate the spirit of mooting and introduce the field of tax and its intricacies to the students.

TIMELINE FOR THE MOOT COURT COMPETITION

12th August
REGISTRATION OPEN AND
RELEASE OF BROCHURE

18th September
DEADLINE FOR REGISTRATION

20th September
DEADLINE FOR CLARIFICATION
TO THE PROPOSITION

23rd September
RELEASE OF CLARIFICATION
TO THE PROPOSITION

15th October
DEADLINE FOR THE SUBMISSION OF
THE MEMORIAL

26th to 29th October
INAUGURATION & ORAL
ROUNDS

REGISTRATION FEES

The Registration Fee for the teams will be INR 1,000 for the oral rounds. The registration fee will be non-refundable and paid by all teams, irrespective of their participation in the Oral Rounds. Kindly note that there are no registration fees for participating in the Research Paper Competition.

The payment shall be made only via <https://paytm.me/tB-mPIO>

AWARD LIST:

01	Winning Team Award
02	Runner's Up Team
03	Second Runner's Up Team
04	Best Speaker
05	Best Memorial- Petitioner
06	Best Memorial- Respondant
07	Winner- Researcher's Test



ABOUT THE RESEARCH PAPER COMPETITION

The All India Federation of Tax Practitioners (AIFTP), the Income Tax Appellate Tribunal (ITAT) Bar Association, and The Goods and Service Tax Practitioners Association of Maharashtra (GSTPAM) in association with Maharashtra National Law University Mumbai are pleased to announce the 3rd Nani Palkhivala Memorial Research Paper Competition, 2023. This Research Paper Competition will be open to both Students and Professionals.

The Research Paper Competition aims to attract the brightest legal minds from across the nation and provide them with a platform to demonstrate their proficiency in articulating legal arguments in writing. This competition not only encourages participants to explore innovative legal perspectives but also nurtures the development of effective communication and research skills that are vital in the legal profession.

Incorporating a research-oriented element into the event enriches the overall experience. As the Nani Palkhivala Memorial National Moot Court Competition continues to evolve, the addition of the Research Paper Competition signifies a significant step forward in advancing legal education and practice in India.

The topics for this year's Research Paper for Students are-

1. The role of digitalization in widening the Income-tax base
2. Whether the activity of a Charitable Trust constitutes a Business under GST?


The topics for this year's Research Paper for Professionals are:

- 1: GIFT City: Hits & Misses (Direct and Indirect Taxation aspects)
- 2: GST: A good & simple tax – Controversial issues and possible solutions

Each article can be authored by a maximum of two authors. The entries will be judged by a panel of eminent professionals and judges. The three best articles will be awarded cash prizes, along with a certificate of merit. The winning research paper will be published in the AIFTP Journal, Journal of GSTPAM, ITAT online website and/or in other leading tax magazines.

Kindly confirm your participation for the same by **September 15, 2023**.

The entries must reach MNLU, Mumbai on or before **October 6, 2023, by 5:00 p.m.**



The graphic features a large blue hexagon with a white double-line border on the left. To its right is a vertical timeline consisting of a central line with three diamond-shaped markers. Three chevron-shaped boxes point to the right from the markers. The top and bottom boxes are dark blue, while the middle one is grey. The text is white and centered within each box.

TIMELINE OF RESEARCH PAPER COMPETITION

12th August
REGISTRATION OPEN AND
RELEASE OF BROCHURE

15th September
DEADLINE OF REGISTRATION

6th October
RESEARCH PAPER SUBMISSION
DATE

Awards

- A Certificate of Merit, medal and a cash prize shall be awarded to each of the three best research papers.
- The Best Article will be published in the Souvenir which will be released on the occasion of the 12th Nani A. Palkhivala Memorial National Tax Moot Court Competition.
- The Best article will also be published along with photograph of the participants in the AIFTP Journal.
- GSTPAM and on website (www.itatonline.org) All winners shall be duly intimated by E-mail or Telephone.

The cash prize awarded shall be as follows:

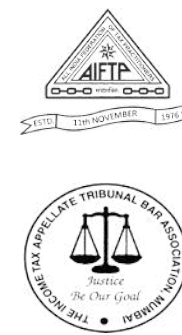
**First prize
Rs. 10000/-**

**Second prize
Rs. 7500/-**

**Third prize
Rs. 5000/-**



Registration Form :



For Registration for the Moot Court Competition click [here](#)

Or



For Moot Court Competition Registration

For Registration for the Research Paper competition click [here](#)

Or




For Research Paper Competition Registration

CONTACT DETAILS




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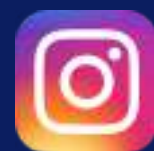
Student Advisors

Vedant Vaishali Jayant

Prerana Sanjay



[moot-court-society-mnlu-mumbai](https://www.linkedin.com/company/moot-court-society-mnlu-mumbai)



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