



PADMA VIBHUSHAN N.A. PALKHIVALA MEMORIAL

**NATIONAL MOOT COURT (VIRTUAL)
COMPETITION & RESEARCH PAPER COMPETITION 2023**

MAHARASTRA NATIONAL LAW UNIVERSITY- MUMBAI

IN ASSOCIATION WITH

**ALL INDIA FEDERATION OF TAX PRACTITIONERS (WESTERN ZONE),
INCOME-TAX APPELLATE TRIBUNAL BAR ASSOCIATION- MUMBAI**

&

GOODS SERVICES TAX PRACTITIONERS ASSOCIATION - MUMBAI



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RULES OF THE MOOT

1. ADMINISTRATION

- Nani A. Palkhivala Memorial National Tax Moot Court Competition is presented by the All-India Federation of Tax Practitioners (Western Zone), Income-tax Appellate Tribunal Bar Association, Goods and Services Tax Practitioners Association of Maharashtra, and Maharashtra National Law University Mumbai.
- The Competition is to be held (**26th October to 29th October**) on a virtual platform.
 - The Organising Committee (O.C.) shall be responsible for all administrative matters concerning the competition and shall supply and distribute all necessary information to the participating teams.
The official email ID for all the correspondence is nanipalkhivalamoot@mnlumumbai.edu.in.

2. ELIGIBILITY FOR PARTICIPATION

- All students enrolled bona fide in an undergraduate of Law i.e., 3 years/5 years from any college or university shall be eligible for participation in the competition.
- Each College/University/Institution shall be allowed to register only one team in the competition.

3. REGISTRATION

- The teams are required to duly complete the registration by **18th September 2023 (11:59 P.M.)** by filling out the Google form.
- Any change in the composition of the team will not be entertained once the memorials have been submitted except in the case of medical emergencies.

4. ANONIMITY OF TEAMS

- All teams that have duly registered will be allotted a team code after expiry of the last date for the registration.
- No team shall reveal their identity except by means of their team code during the course of the competition.

- The memorials or any materials (compendium, etc.) to be submitted shall not contain any sign, logo, name etc. revealing the identity of the college/institution/university/ team members.

5. CLARIFICATIONS

- Clarifications to the Moot Proposition shall be sought by sending an e-mail to nanipalkhivalamoot@mnlumumbai.edu.in on or before **20th September 2023 (11:59 P.M. IST)**. Clarifications sent after the provided deadline shall not be entertained.
- The clarifications, if any, will be circulated amongst the registered teams shortly thereafter.

6. OFFICIAL LANGUAGE

The official language of the Competition shall be English. All Rounds including the memorials shall be in English.

7. WRITTEN SUBMISSIONS

A. MEMORIAL SUBMISSION

- Every team which has successfully registered for the competition is required to prepare two memorials:
 - i. Memorial on behalf of the Petitioner(s)
 - ii. Memorial on behalf of the Respondent(s)
- The soft copy of each memorial (in PDF and WORD format), shall be sent through e-mail on or before **15th October 2023** (11:59 P.M.) to nanipalkhivalamoot@mnlumumbai.edu.in. Submissions made thereafter shall be accepted only with a penalty.
- A penalty of 1 point per hour on each memorial shall be imposed for any submission made post the deadline specified. Memorials submitted 12 hours beyond the specified deadline shall not be evaluated.
- If any soft copy is sent which cannot be opened by reason of a virus or any other reasons, the submission shall not be valid and will attract penalty for non-submission until a soft copy of the same which is compatible is sent to the official email address.

B. MEMORIAL FORMAT

- a. All soft copies of the Memorial submitted must be in Microsoft Word Document format (.doc/.docx). The teams are allowed to submit the PDF format along with the MS Word Document format, but not solely.
- b. Each memorial should be contained in a single file with the name of the file being the allocated team code followed by the first letter of the party whose arguments are presented in that Memorial, i.e., an 'R' for Respondent(s) and 'P' for Petitioner(s). For instance, the respondent(s) memorial of team code 10 should be named as '10R'.
- c. All pages of the Memorial must be of A4 size, with 1-inch margin on each side.
- d. The font style and size of the text of all parts of the Memorial, excluding the Cover Page shall be Times New Roman, size 12, 1.5-line spacing. The Footnotes shall be in Times New Roman, size 10, single (1) line spacing.

- Penalties

- i. Non-compliance with sub-rule (a) and (b) shall result in a penalty of 5 points.
- ii. Non-compliance with sub-rule (c) and (d) shall result in a penalty of 1 point per page.
- iii. Plagiarism of more than 15% will attract a penalty of 1 point, on every 5 % plagiarism.
- iv. There shall be a cap on maximum penalties which shall not transcend 20 points in any case.

C. CONTENTS OF THE MEMORIAL

- The Memorials are required to contain the following sections:
 - i. Cover Page
 - ii. Table of Content
 - iii. Table of abbreviations
 - iv. Index of Authorities
 - v. Statement of jurisdiction
 - vi. Statement of Facts
 - vii. Issues Raised
 - viii. Summary of Arguments
 - ix. Arguments Advanced
 - x. Prayer

- No memorial shall exceed the maximum limit of 40 pages including the Arguments Advanced which shall not exceed 20 pages.
- The formatting requirements for the memorial shall be as follows:
 - i. Typed on Standard A4 Size Paper.
 - ii. Font Type (including footnotes): Times New Roman
 - iii. Font Size: 12
 - iv. Font size of Heading : 14
 - v. Spacing: 1.5
 - vi. Font Size for footnotes: 10
 - vii. Spacing for footnotes: 1.0
 - viii. Margin: 1-inch margin on each side of the A4 Size page
 - ix. The citations shall comply with Bluebook method of citation – 21st Edition
 - x. The footnotes shall include only relevant citations and any other information supporting the arguments shall not be included.
 - xi. The colour scheme of the cover page for the Respondent memorial shall be RED and for the Applicant memorial shall be BLUE.
- Plagiarism shall not exceed 15% excluding citations.

8. ORAL SUBMISSIONS

A. GENERAL RULES

- The competition will be held over a period of 4 days, comprising of 4 rounds:
 - Preliminary Rounds
 - Quarter Final Rounds
 - Semi Final Round
 - Final Round
- Each team should comprise of 3 members, where 2 of the members are speakers, and one is the researcher.
- Right of the teams to present rebuttals and sur-rebuttals is at the sole discretion of the bench.
- For rebuttal and sur-rebuttal, only one speaker shall be allowed to present. The time reserved for rebuttal and sur-rebuttal cannot be divided between the speakers. Rebuttal time shall not be reserved beyond 3 minutes.

- The researcher shall sit with the speakers during the orals and at no point of time the researcher shall be allowed to speak or address the bench.
- The speakers can provide the copies of the compendium, only if the same is permitted by the panel of judges in their respective court rooms.
- Use of any electronic device during the course of the proceedings shall not be allowed, violation of the same shall attract penalty.

B. PRELIMINARY ROUNDS

- Each Team shall appear in two Preliminary Rounds. They shall have to argue as the Applicant and Respondent once each.
- No two teams shall face each other more than once in the preliminary rounds.
- Draw of lots shall determine which two teams would face each other.
- Draw of lots shall determine the side shall be represented by each team.
- For the purposes of qualification from the Preliminary Rounds to the Quarter Finals, the top eight teams shall be decided on the basis of the aggregate of oral scores. In case two or more teams having the same aggregate score, their memorial scores shall be taken into consideration.
- Each team will get a total of 15 minutes to present their case. This time will include rebuttal and sur- rebuttal time. Non-adherence to time may result in deduction of marks.

C. QUARTER FINAL ROUNDS

- The Quarter Finals shall be knock-out rounds and the determination of opponents for the eight qualifying teams shall be based on their ranking in the preliminary rounds.
- Draw of lots shall determine which two teams would face each other.
- Draw of lots shall determine the side shall be represented by each team in the knock out rounds.
- In case of a tie, the team with the higher memorial score will stand qualified for the semi-final round.
- Each team shall get a total of 30 minutes to present their case. This time will include rebuttal and sur- rebuttal time. Non-adherence to time may result in deduction of marks.

- The division of time per speaker is left to the discretion of the team subject to a lower limit of 10 minutes per speaker and upper limit of 15 minutes per speaker.

D. SEMI FINAL ROUNDS

- The semi-finals shall be knock-out rounds and the determination of opponents for the four qualifying teams shall be based on their ranking in the Quarter final rounds.
- The highest-ranking team shall compete with the lowest ranking team and same method shall be followed for the other teams.
- Draw of lots shall determine the side shall be represented by each team in the knock out rounds.
- In case of a tie, the team with the higher memorial score will stand qualified for the final round.
- Each team shall get a total of 45 minutes to present their case. This time will include rebuttal and sur- rebuttal time. Non-adherence to time may result in deduction of marks.
- The division of time per speaker is left to the discretion of the team subject to a lower limit of 20 minutes per speaker and upper limit of 25 minutes per speaker.

E. FINAL ROUNDS

- The two teams qualifying from the semi-final rounds shall compete in the final round.
- Each team will get a total of 60 minutes to present their case. This time will include rebuttal and sur- rebuttal time. Non-adherence to time may result in deduction of marks.
- The division of time per speaker is left to the discretion of the team subject to a lower limit of 25 minutes per speaker and upper limit of 30 minutes per speaker.

9. ONLINE PLATFORM RULES

- The participants must ensure that they have a strong internet connection with good audio and video facilities. They must use laptops or PC for the oral rounds. The use of cell phones is prohibited.
- The background of the participants on video shall be plain and shall not contain any symbols or any representations.
- The participants (speakers) must ensure that any noise or audio other than the voice of the participant should not occur during the

online oral rounds. It is advisable to plan and prepare for the online oral rounds in advance accordingly.

- Participants shall be permitted to use the screen sharing feature for making their submissions. Participants are required to use latest version of the Cisco Webex.
- The teams must ensure that they do not disclose the identity of their college at any stage during the competitions. Any kind of canvassing shall lead to the disqualification of the teams.
- At the time when one participant is speaking, others are expected to keep their microphones on mute.
- The participants must not start the session before the host.
- The Meeting ID, Password and Link to each session shall be shared with the participants before each round.

10. MEMORIAL EVALUATION

- The memorials shall be evaluated on the following criteria
 - Application and appreciation of facts.
 - i. Structuring and presentation of issues
 - ii. Application of legal principles, authorities and precedents Ingenuity and logical reasoning
 - iii. Lucidity and writing skills
 - iv. Proper footnoting and formatting

11. PLAGIARISM POLICY

- Plagiarism has been defined as:
 - i. Direct or substantial duplication of work represented in books, articles, internet sources, etc. without appropriate acknowledgement. This would include material that has been paraphrased from the original work with minor changes, keeping in mind the import of the original work.
 - ii. Direct or substantial duplication of any moot memorial, irrespective of whether that memorial is a competing memorial or not, irrespective of whether there is acknowledgement or not. Substantial duplication denotes situations wherein sentences have been substantially copied, that is, where at the least seven continuous words from the original work are present in the impugned memorial and/or where a segment of the

impugned memorial has been paraphrased from other memorial with minor changes, keeping intact the import of the latter.

- If such plagiarism is brought to the notice of the O.C., either by the memorial checker or by any other means, the team will be required to show cause. Failure to comply with this rule, in the absence of mitigating circumstances, may result in the guilty participants being disqualified.
- These rules shall apply to all parts of the memorial and not just the Pleadings and Prayer.
- The maximum plagiarism allowed shall be up to 15% of the contents of the entire memorial.
- In the event that plagiarism is detected in a memorial, the participant will be given an opportunity to explain the plagiarism to the O.C. before the O.C. takes the final decision.

12. EVALUATION OF ORAL SUBMISSIONS

- The oral rounds shall be judged on the following criteria:
 - i. Marshalling of facts
 - ii. Application of legal principles Logical structuring and reasoning Ingenuity and originality Articulation of issues
 - iii. Presentation skills and communication ability Response to questions posed Use of authorities and precedents Court etiquettes
 - iv. The evaluation of the total marks for each speaker shall be the average marks awarded by each judge.

13. SCOUTING

- Teams shall not be allowed to observe the orals of another team. Scouting is strictly prohibited.
- Scouting by any team shall entail instant disqualification.

14. PENALTIES FOR VIOLATIONS

SR. No.	VIOLATIONS	PENALTY
1.	Disclosure of team identity by any means	5 Marks
2.	Exceeding the page limit	1 Mark per page
3.	Violation of formatting rules	0.25 Marks per page
4.	Delay in submission of memorial	1 mark per hour
5.	Use of any internet sources during Oral Rounds	Disqualification
6.	Scouting	Disqualification

15. PRIZE DISTRIBUTION SCHEME

1.	BEST TEAM
2.	RUNNERS UP TEAM
3.	SECOND RUNNERS UP TEAM
4.	BEST SPEAKER
5.	BEST MEMORIAL – PETITIONER

6.	BEST MEMORIAL – RESPONDENT
7.	WINNER – RESARCHER’S TEST

16. MEMORIAL EVALUATION

- The Organizers reserve the right to alter the rules and regulations during the course of the competition which shall be promptly communicated to the participating teams.
- The right of audio and video taping including any other form of such reproduction, or any part thereof, of the oral submissions in all rounds of the competition shall vest with the Organizers. Any complaints with regard to any participating team or conduct of the competition shall be made to the O.C. in written form.
- The Organizers reserve the right to interpret the Rules and Regulations of the competition and such interpretation shall be final and binding.
- The Organizers shall have the discretion to decide with regard to any subject that has not been covered under the Rules and any such decision shall be final and binding.
- All e-certificates shall be given to the participants within a month of the event and sent across on the registered email id of the participants.

17. REPORTING OF RESULTS

- After the conclusion of all the Rounds, each participating Team shall receive the information set out below within 15 days of the conclusion of the Final Rounds. After the conclusion of the Final Rounds, each participating Team shall receive:
 - i. a copy of scoresheets and Penalties, if any;
 - ii. a copy of the Overall Rankings of the Preliminary Rounds;
 - iii. a copy of the oralist Rankings from the Preliminary Rounds;
 - iv. a copy of the Memorial Rankings; and
 - v. a summary of the Elimination Rounds of the competition.