

**19<sup>TH</sup> NANI PALKHIVALA MEMORIAL  
NATIONAL TAX MOOT COURT  
COMPETITION, 2024**

**16<sup>TH</sup> – 17<sup>TH</sup> MARCH, 2024 (ONLINE)**

**23<sup>RD</sup> – 24<sup>TH</sup> MARCH, 2024 (OFFLINE)**

**RULE BOOK**



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## RULES AND REGULATIONS

**Event:** 19<sup>th</sup> Nani Palkhivala Memorial National Tax Moot Court Competition - 2024

**Dates:** Pre-Quarter Final Rounds and Quarterfinal Round (Online): 16<sup>th</sup> to 17<sup>th</sup>  
March, 2024

Semi-Final Round and Final Round (Offline): 23<sup>rd</sup> to 24<sup>th</sup> March, 2024

**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 19<sup>th</sup> Nani Palkhivala Memorial National Tax Moot Court Competition, 2024.
- **Document:** Any file, 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 Appellant in response to the Respondent'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 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. In case of any discrepancies or disputes the organizing committee shall have the final say in interpreting the rules.

## 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.

## 4. Registration

- All teams that are willing to participate in the competition will have to register by filling in and submitting the google form provided in the link

“here.”

- The last date for completion of the registration procedure is **15<sup>th</sup> February, 2024.**
- 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.
- The registration of the team is for the participation in the memorial round, based on which selections shall be done.
- Registration Fees shall be payable by teams that are selected to compete in the oral round based on the Memorial Selection Round.
- Registration Fee: - A registration fee of **Rs. 3540/-** must be made through a National Electronics Fund Transfer (NEFT) on or before **13<sup>th</sup> March, 2024.**
- **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
- The teams must also submit a copy of the invoice of the Registration fee payment while/after making the payment to [sms.nani@sastra.ac.in](mailto:sms.nani@sastra.ac.in)
- Uploading the Authorization letter is mandatory to complete the registration process.
- No change in the names of the participants shall be permitted after the receipt of the Authorization letter, except at the sole discretion of the Organizing Committee.

## 5. Memorials

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

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

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- 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:
  - **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.

## 6. Submission of Memorials

- All teams must send **ONE (1)** soft copy of the Memorial for each side to [sms.nani@sastra.ac.in](mailto: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](mailto: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 **3<sup>rd</sup> March, 2024.**
- Each Memorial will be assessed for a total of 100 marks.

The following will be the Marking Criteria and the marks allocated to each category

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<b>S. No.</b>	<b>Marking Criteria</b>	<b>Marks</b>
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
	<b>TOTAL</b>	<b>100</b>

<b>S. No.</b>	<b>Violations</b>
1.	Non-submission of both memorials
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

- Penalties may be imposed by the organizing committee in respect of any such



violation as provided for here.

- The results of the memorial-based selection round shall be declared on **10<sup>th</sup> March, 2024**. The selected teams will have to pay the registration fees as mentioned above.

## 7. Clarifications

- Any clarifications regarding the moot proposition must be sent to [sms.nani@sastra.ac.in](mailto:sms.nani@sastra.ac.in), on or before **20<sup>th</sup> February, 2024**. The clarifications shall be released on **23<sup>rd</sup> February, 2024**.

## 8. Rounds

- The competition shall comprise of a Memorial Selection Round and Oral 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. Semi-Finalists shall be invited to compete at School of Law, SASTRA Deemed University on the **23<sup>rd</sup> of March, 2024**.
- Draw of Lots, Memorial Exchange and Teams Briefing for the Pre-Quarter Final Round shall happen virtually on **16<sup>th</sup> March, 2024** and Team Briefing shall happen on **16<sup>th</sup> March, 2024**.
- Teams will be assigned their respective sides through a 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.
- In case of a tie with respect to memorial scores, judges shall have the final decision to determine the winner.

### **9. Rules of Conduct in Oral Rounds**

- 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 rebuttals.
- Before the commencement of each session of Oral Submissions, each team shall be required to notify the Court Officer as to the division of time between the 2 speakers, as well as the time that the team wants to reserve for their rebuttals. Sur- rebuttals shall be at the discretion of the judges.
- No speaker shall be permitted to submit their oral arguments 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 Officer. 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 discloses the identity of the participant or their institutions.
- 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 electronic, 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.

**10.Code of Conduct for Online Video Conferencing:**

- In addition to the above-mentioned rules of conduct in oral rounds, the following rules shall apply to the online rounds, i.e. the Pre- quarter and Quarter Final Rounds.
- The Pre-Quarter Final Rounds and the Quarter Final Round for the Competition shall be conducted virtually by way of video conferencing through a video-conferencing platform.
- The details of the video conferencing platform will be given to the teams at least 2 days prior to the Competition.
- The Meeting ID, Password and Link will be informed to the teams through their Registered Mail-ID.
- All participants are required to keep their cameras on throughout the proceedings and any violation of the same may result in deduction of marks or disqualification. The participants are required to make themselves clearly visible through the video conferencing at all times, failing which, a warning shall be issued.
- The participants not presenting are required to keep themselves on mute. Any disturbance created by any speaker or team member will be warned against. Upon continuance of the disturbance, it may lead to disqualification subject to the discretion of the Judges and the Organizing Committee.
- No team shall indulge in any act of misconduct during virtual conferencing, undermining the credibility of judges or that of the competition. Any act to the

contrary may lead to immediate disqualification from the competition without any scope of appeal.

- No audio or videotaping of the oral pleadings is permitted.
- Any reference to identity of a team's institution or individual team members, either during oral arguments or in the Memorial may lead to disqualification of the team, which shall be at the sole discretion of the Organizing Committee.
- The Organizing Committee shall not be responsible for any loss due to slow or non-functional internet connection during the Competition.

### 11. Marking Criteria for 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.
- 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:

<b>S. No.</b>	<b>Marking Criteria</b>	<b>Marks Allotted</b>
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
	<b>TOTAL</b>	<b>50</b>

- The scores of the memorial will not be included in the oral rounds.
- The participants shall not seek feedback from the judges after the rounds.

## 12. Researcher's Test

- Researcher's Test shall consist of an oral interview which is scheduled to happen on **16<sup>th</sup> March, 2024** virtually.

## 13. 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.

### 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.**

## 14. Accommodation, Transport, & Food

- Details pertaining to Accommodation, Transport and Food for teams invited to compete in the Semi-Final Rounds shall be notified by the Organizing Committee
- The participating teams must send the soft copy of the Travel Form to **sms.nani@sastra.ac.in** by **18<sup>th</sup> March, 2024**.

## 15. Awards

- There shall be a trophy and a cash prize of Rs. 50,000 for the Winner Team.
- There shall be a trophy and a cash prize of Rs.25,000 for the Runner-up Team.
- There shall be a trophy and a cash prize of Rs.5,000 for the Best Memorial.
- There shall be a trophy and a cash prize of Rs. 5,000 for the Best Speaker.
- There shall be a trophy and a cash prize of Rs. 5,000 for the Best Researcher.
- All participants shall be presented with Certificates of Participation and all the

winners of the above-mentioned awards shall receive Certificates of Merit.

## 16. Miscellaneous

- Scouting shall not be permitted for any team during the Oral Rounds. The Organizing Committee shall take strict action against any team found to be scouting through a teammember 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.
- The Organizing Committee reserve the right to take appropriate action for any unethical, unprofessional, and immoral conduct.
- The Organizing Committee's 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, the Organizing Committee's decision on the same shall be final.
- The Organizing Committee reserves the right to vary, alter, modify, or repeal any of the above rules if so required and as they may deem appropriate.

## 17. Complaint Procedure

Any complaint during the competition with regard to the violation of any rule shall immediately be communicated to the Organizing Committee. Subject to the discretion of the organizing committee necessary action may be taken at the earliest.

## 18. Saving Clause

- The organizing committee reserves the right to add, vary, amend or modify the rules at any point of time

## 19. 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.*

For any clarifications regarding the competition, kindly contact:

- **Convenor:** Anish V (+91 9789719288)
- **Co-Convenor:** Anupamaa S (+91 9176273273)