



# 7<sup>TH</sup> THE DASTUR NATIONAL DIRECT TAX MOOT COURT COMPETITION, 2024

*Organized jointly by Government Law College, Mumbai  
and The Chamber of Tax Consultants*

**15<sup>th</sup> and 29<sup>th</sup> June, 2024**

## **OFFICIAL RULES**

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## 1. GENERAL

### 1.1 Team Composition

Each team shall comprise of three (3) members only, consisting of two (2) speakers and one (1) researcher.

### 1.2 Eligibility

Participation is restricted to bona-fide law students enrolled either in the 3-year L.L.B Law course, or the 5-year integrated Law course studying in India. Participation is limited to only one team per college or university. Cross college/university teams are strictly prohibited.

### 1.3 Language

The official language of the Competition is **English**. All Competition Rounds, including the written submissions (Memorials), will be in English.

### 1.4 Accommodation

**1.4.1 Accommodation shall only be provided to teams qualifying for the Semi-Final Round and residing outside of Mumbai at the cost of the of the Organizers, for 2 nights at the maximum (subject to change), which is 28<sup>th</sup> and 29<sup>th</sup> June, 2024.**

1.4.2 Teams arriving earlier shall contact the hotel directly, (details of the accommodation will be shared later, as given in clause 1.4.4) and make their bookings accordingly. Extra charges will have to be incurred by the team for additional days of stay.

1.4.3 Accommodation shall not be provided to a fourth team member, coach, professor, or family member.

1.4.4 Accommodation for the participants living outside Mumbai will be notified to them via e-mail a week before the Competition.

1.4.5 Any discrepancies that participants have pertaining to room allotment are required to be conveyed to the Organizers. Changes in the room allotment can be made by the Organizers after aforementioned concerns have been conveyed to them, at their discretion.

## 1.5 Dress Code

The dress code for the participants during the Rounds of the Competition shall be Black and White Formals with a tie as mandatory for gentlemen and Western or Indian Formals for ladies.

## 2. REGISTRATION

- 2.1 All registering colleges must provisionally register themselves by sending an e-mail to [taxmootglc@gmail.com](mailto:taxmootglc@gmail.com). The last date to register is **7<sup>th</sup> May, 2024 by 11:59 p.m. IST. Only after** the provisional registration has been confirmed will a link to a Google Form and details for the payment of registration fees be provided.
- 2.2 The Registration Fee is **Rs. 2,500/- (Rupees Two Thousand Five Hundred Only) per Team**. The Registration Fee must be paid via NEFT, the details of which will be provided once the provisional registration has been confirmed.
- 2.3 In the event of a team backing out of the Competition two (2) weeks prior to the Oral Rounds, the team will not be eligible for a refund of the Registration Fee.
- 2.4 All teams shall be given a “team code” by the Organizers on validation of their Registration form. Thereafter, the teams shall use their designated “team code” for all correspondence with the Organizers.
- 2.5 The assigned “team code” must be used by the teams during the submission of Memorials and during all the Rounds of the Competition.
- 2.6 All the colleges / universities who have provisionally registered their teams will be given an opportunity to confirm their provisional registration slot before registrations are accepted from other colleges, nationwide. The provisionally registered colleges will be given a time period of 24 hours to confirm the registration of their teams by filling the Google Form link which will be shared after provisional registration has been confirmed. In the event of the college failing to confirm the provisional registration of the team within the stipulated time period, the Organizers shall accept registrations from other colleges.

## 3. COMPETITION ROUNDS

The Competition rounds will comprise of two (2) Preliminary Rounds, one (1) Quarter-Final Round, one (1) Semi-Final Round and one (1) Final Round of Arguments. The two (2) Preliminary Rounds and one (1) Quarter-Final Round shall be conducted online. The Semi-

Final Round and the Final Round of Arguments shall be conducted offline at the Court Room of ITAT, Mumbai and the Auditorium of Government Law College, Mumbai. Teams qualifying in the Quarter-Final Round will be provided with a **two (2) week gap** to appear offline for the Semi-Final Round of Arguments at the venue.

### 3.1 Preliminary Rounds

- 3.1.1 There will be two (2) Preliminary Rounds and each team shall argue for both the sides (Petitioner and Respondent), arguing as the Petitioner in one preliminary round and Respondent in the other.
- 3.1.2 A team shall be adjudicated with a win in the Preliminary Rounds if their Round Total as defined in clause 4.4.2 is greater than that of the Opposing Team.
- 3.1.3 In the event of a tie in the Round Total of the teams, the decision of the Judges will be deemed to be final.

### 3.2 Quarter-Final Round

Eight (8) teams shall advance from the Preliminary Rounds of Arguments to the Quarter-Final Round of Arguments.

- 3.2.1 Teams that have a 2:0 win-loss ratio in the Preliminary Rounds shall directly advance to the Quarter-Final Round. Such teams shall be seeded according to the Aggregate of their Round Totals in the two Preliminary Rounds. [“AggregateScores”]
- 3.2.2 Teams that have 1:1 or a 0:2 win-loss ratio shall advance to the Quarter-Final Round based on their Aggregate Scores. They shall be seeded after the teams qualifying through to the Quarter-Final Round with a 2:0 win-loss ratio in the Preliminary Rounds, in order of their Aggregate Scores.
- 3.2.3 In case of a tie in the Aggregate Scores of the Preliminary Rounds, the team marked higher in its knowledge and application of law as per the Marking Criteria in Clause 4.4.2 will advance to the Quarter-Final Round.
- 3.2.4 For the purpose of pairing the (8) teams that advance to the Quarter-Final Round, the team seeded first in the Seeding Chart will be paired opposite the team seeded eighth in the Seeding Chart (Seed 1 vs. Seed 8), the team seeded second in the Seeding Chart will be paired opposite the team seeded seventh in the Seeding Chart (Seed 2 vs. Seed 7), and all other teams will be paired in such a manner.
- 3.2.5 The Quarter-Final Round shall consist of one (1) Mooting Round which will be

A “Knock-Out” Round wherein the winner of each Quarter-Final Round pairing will advance to the Semi-Final Round.

3.2.6 A team shall be adjudicated with a win in the Quarter-Final Round if their Round Total is greater than that of the Opposing Team.

3.2.7 In the event of a tie in the Round Total of the teams, the decision of the judges will be deemed to be final.

### 3.3 **Semi-Final Round**

3.3.1 Four (4) teams shall advance to the Semi-Final Round of Arguments from the Quarter-Final Round of Arguments. The Semi-Final Round pairing will be according to a draw of lots.

3.3.2 The Semi-Final Round shall consist of one (1) Mooting Round which will be a “Knock-Out” Round as well, where the winner of each Semi-Final Round pairing will advance to the Final Round of Arguments.

3.3.3 A team shall be adjudicated with a win in the Semi-Final Round if their Round Total as defined in Clause 4.4.2 is greater than that of the Opposing Team.

### 3.4 **Final Round of Arguments**

3.4.1 The Final Round shall also consist of one (1) Mooting Round which will be a “Knock- Out” Round where the team with the higher Round Total as defined in Clause 4.4.2 shall be declared as the Best Team.

3.4.2 Two (2) teams shall advance to the Final Round of Argument from the Semi-Final Round. The Final Round pairings will be according to a draw of lots.

## 4. MEMORIALS

### 4.1 **Format Specifications**

All teams must submit typed-out Memorials fulfilling the following specifications:

4.1.1 Memorials shall contain the following:

- (i) Cover Page;
- (ii) Table of Contents;
- (iii) Index of Authorities;
- (iv) Statement of Jurisdiction;

- (v) Questions Presented;
- (vi) Synopsis of Facts.
- (vii) Summary of Arguments.
- (viii) Body of Arguments.
- (ix) Conclusion/Prayer.

4.1.2 The Memorial shall not be more than forty-five (45) pages, including the Body of Arguments, which shall not be more than twenty-five (25) pages.

4.1.3 All Memorials must have a soft cover and must be spiral bound.

4.1.4 The cover page of the Memorial must be the following colour scheme:  
**Blue:** Petitioner cover page and **Red:** Respondent cover page.

4.1.5 The Memorial shall be typed on A4 size page in Font type: Times New Roman, Font size: 12, Double Spacing & 1-inch margin on all sides. Footnotes: Font type-Times New Roman and Font size-10, no double spacing.

4.1.6 The Memorial must not contain any Annexure, Photographs, Sketches, Exhibits, Affidavits etc. Violation of this provision will subject the team to negative marking as stated under clause 4.1.7.

4.1.7 Penalties shall be calculated in accordance with the following criteria:

Sr. No.	Section(s) of the Memorial	Description of Penalty	Mark Deduction
1.	Cover Page	Incorrect team code/ Absence of team code on the cover page/ Absence of marking side (such as “P or R” in the team code prescribed.)	0.5 marks for each violation
		Violation of the colour scheme provided for the Memorial	1 mark
2.	Footnotes, Header and Footer	Incorrect font/font size, incorrect line spacing, and incorrect page margin	0.25-1 mark depending on the degree of the violation
		Failure to include all enumerated sections of the Memorial	2 marks
		Substantive violation in footnotes	1 mark
		Incorrect or inconsistent footnotes	0.5 marks
Miscellaneous		Breach of Anonymity	2 marks
		Annexures/Photographs/Sketches/Exhibits/ Affidavits, etc. in Memorial	2 marks
		Non-compliance with page limits	2 marks

3.	Non-compliance with required contents of the Memorial	2 marks
	Delay in Submission (subject to extensions granted at the discretion of the Organizers)	2 marks per day of delay

#### 4.2 Deadline for Submission of Memorials

4.2.1 All teams must send via e-mail, 2 soft copies of their Memorials for each side of the Moot Proposition. One copy must be in a “docx” format and the other in a ‘pdf’ file extension, by **11.59 p.m. IST on 4<sup>th</sup> June, 2024** to [taxmootglc@gmail.com](mailto:taxmootglc@gmail.com). The subject of the e-mail must be:

*Memorial for “Mention Team Code”*

The content of the e-mail attachment **should not** differ from the content of the hard copies submitted to the Organizers.

4.2.2 The Soft Copies of the Memorials must be renamed as: **Team “Code” - Petitioner Memorial** and **Team “Code” - Respondent Memorial**.

4.2.3 The teams **qualifying into the Semi-Final Round** must send **eight (8) hard copies** of the Memorials for each side of the Moot Proposition, and **four (4) hard copies** of the Compendium by **11.59 p.m. IST on 20<sup>th</sup> June, 2024** to the following address:

*The General Secretary  
Moot Court Association  
Government Law College  
'A' Road, Churchgate  
Mumbai – 400020  
India*

4.2.4 A covering letter **must** be enclosed with the Memorials specifying the name of the College/University of the participating team. The covering letter must have a seal of the College/University. The team code must also be specified.

4.2.5 Teams failing to submit their Memorials before the deadline elapses will be subject to penalization as stated in clause 4.1.7.

#### 4.3 Anonymity

4.3.1 Identity of the team or the names of the participants must not be revealed in the



Memorials in any manner whatsoever and all teams must send the Memorials with a covering letter specifying the name and contact details of the Team Members and their designated Team Code as aforementioned in clause 4.2.2.

- 4.3.2 Teams disclosing their identity through the Memorials in any form will be subject to disqualification.
- 4.3.3 The name of the institution should not appear on any Compendium or submissions made to the bench. In this case, the team **will not** be allowed to submit the Compendium or will be subject to negative marking.
- 4.3.4 Teams must maintain anonymity while screen sharing during the virtual rounds of the Competition. The identity of the participants and the college / university should not be revealed through any desktop applications, judgement copies, Compendium or Memorials during the course of screen sharing or Oral Submissions.
- 4.3.5 No team is permitted to share their Compendium or research with the judges through the chat box.
- 4.3.6 Screen-shared Memorials must be the same as the Memorials sent by the teams via e-mail and post.
- 4.3.7 All teams must e-mail their Compendium or the individual pdfs which they will be screen sharing to [taxmootglc@gmail.com](mailto:taxmootglc@gmail.com) latest by **11.59 p.m. IST on 6<sup>th</sup> June, 2024. The screen shared content should be the same as the content sent via e-mail.** Teams are to note that no changes are allowed to be made to the Memorials after the submission for the online rounds. However, changes in the Compendium can be made before the submission of hard copies for the offline rounds.

#### 4.4 **Marking Criteria For The Memorials**

- 4.4.1 The Memorials will be judged by a special panel of Judges.
- 4.4.2 The following will be the Marking Criteria and the Marks Allocated to each category:

Sr. No	Marking Criteria	Marks Allocated
1.	Depth and Quality of Research	30
2.	Proper and Articulate Analysis & Clarity and Organization	20
3	Knowledge and Application of Facts	15
4.	Grammar and Style	15
5.	Referencing	10
6.	Presentation and Evidence of Original Thought	10
	<b>Total</b>	<b>100</b>
Remarks: 0-6: Poor; 7-12: Average; 13-18: Good; 19-24: Very good; 25-30: Excellent		

## 5. ORAL SUBMISSIONS

- 5.1 The Oral Rounds shall be conducted on a virtual platform for the two (2) Preliminary Rounds and one (1) Quarter-Final Round.
- 5.2 As specified hereinabove in clause 1.1, each team shall have two speakers who shall divide the oral submissions between themselves.
- 5.3 It is to be noted that there will not be a Researcher's Test as part of the Rounds.
- 5.4 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. Doing so will result in negative marking as deemed appropriate by the judges.
- 5.5 No change in the team composition will be permitted. Changes in the team composition shall be allowed only in exceptional circumstances subject to permission from the Organizers. However, in the event of a change, the Organizers are to be notified at the earliest via e-mail stating a valid reason for the same.
- 5.6 No change in the speaker roles will be permitted after the registration of a team has been completed. Changes in the team composition shall be allowed only in exceptional circumstances subject to permission from the Organizers. If the change persists, the team will be required to send an e-mail to the Organizers stating a valid reason at least one (1) week prior to the Oral Rounds.
- 5.7 Each team will have a maximum of 30 minutes to present their Oral Submissions. This would include the time that each team may want to reserve for their rejoinder/sur-rejoinder.
- 5.7.1 At the commencement of each session of the Oral Submissions, each team must

notify the Court Officer about the amount of time that they want to reserve for their rejoinder. A maximum of 5 minutes can be reserved on the Petitioner's side for the rejoinder.

- 5.7.2 It is to be noted that a team representing the Respondent side in a session of the Oral Submissions is not in the capacity to reserve any time for a sur-rejoinder for that session. Sur-rejoinders can be granted by the judges, and remain at the sole discretion of the Bench for that session.
- 5.7.3 No speaker will be permitted to address the Court for more than 20 minutes.
- 5.7.4 At the commencement of each session of Oral Submissions each team shall notify the Court Officer as to the division of time between the 2 speakers.
- 5.7.5 Teams will be required to inform their speaking order to the Organizers.
- 5.7.6 It is to be noted that a speaker will be permitted to speak **only once** during the course of each round of the Oral Submissions, with an exception for the rejoinder/sur-rejoinder.
- 5.7.7 There will be two (2) warning bells at five (5) minutes before the completion of the allocated time for each speaker and at one (1) minute before the completion of the allocated time for each speaker respectively. Additionally, there will be a final bell and at the completion of the allocated time for each speaker.
- 5.7.8 Oral Submissions made under the rejoinder/sur-rejoinder shall be made by only one speaker.
- 5.8 The final decision as to the time structure and the right to rejoinder / sur-rejoinder will be that of the Judges of the Bench. **(Rejoinder: Rebuttal)**
- 5.9 All teams will be expected to carry with themselves any case law and authorities which they intend to refer to during the course of their Oral Submissions. Teams must note that they will not be permitted to submit any material to the judges if such material bears the name of their College/University.
- 5.10 During the course of Oral Submissions, the participants cannot submit to the Court any material containing pictorial representation 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.
- 5.11 If at any instance a submission is made with any material in violation to clause 6.6 and

if any picture, sketches, photos, cartoons, caricatures, audio film, video film, projector-slide or a computer-generated image is submitted or presented to Court, the team in the violation shall be subject to negative marking as deemed appropriate by the Organizers.

## 6. ONLINE PLATFORM RULES

- 6.1 The participants must ensure that they have a strong and stable internet connection with good audio and video facilities. They must use laptops or PCs for the Oral Rounds. The use of cell phones is prohibited.
- 6.2 The background of the participants on video must be plain and must not contain any symbols or any representations.
- 6.3 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.
- 6.4 Participants shall be permitted to use the screen-sharing feature for making their Submissions. Participants are required to use the latest version of Firefox or Google Chrome. Participants are not permitted to use Safari.
- 6.5 The teams must ensure that they do not disclose the identity of their college at any stage during the Competition as aforementioned in clause 4.3. Any kind of canvassing shall lead to the disqualification of the teams.
- 6.6 At the time when one participant is speaking, others are expected to keep their microphones on mute.
- 6.7 The participants must not start the session before the host.
- 6.8 **The Meeting ID, Password, and Link to each session shall be shared with the participants before each round.**
- 6.9 The participants must compulsorily keep their cameras on throughout the oral rounds.

## 7. MARKING CRITERIA FOR THE ORAL SUBMISSIONS

- 7.1 Each Speaker will be marked on a total of 100 marks by each Bench Judge.
- 7.2 The Round Total will be the aggregate of the total of the two (2) speakers.
- 7.3 The following will be the Marking Criteria and the Marks Allocated to compute the Round Total for each team:

<b>Sr. No</b>	<b>Marking Criteria</b>	<b>Marks Allotted</b>
1.	Knowledge and Application of Relevant Law	25
2.	Interpretation and Use of Facts	20
3.	Ingenuity and Ability to Answer Questions	15
4.	Style, Poise, Courtesy and Demeanor	15
5.	Organization and Flow of Arguments	15
6.	Time Management and Rebuttals	10
	<b>Total</b>	<b>100</b>

- 7.4 The decision of the judges pertaining to the marks allotted to any team shall be final.
- 7.5 So as to ensure uniformity in the marking system, all the judges will be provided with a marking guideline.
- 7.6 The marks for the Best Memorial Assessment (which will be judged by a special panel of Memorial Judges) will not be included in the Round Total of the Quarter-Final, Semi-Final and Final Round of Arguments for the purpose of determining the Team and Individual Scores except as specified in Clauses 3.1.3 and 3.2.3.
- 7.7 The Round Total for the Preliminary Rounds of Arguments will be an aggregate of the total marks of each Speaker by each Judge (as indicated in Clause 7.3) in the Round and an average of the Best Memorial Assessment (as indicated in Clause 4.4.2).

## **8. AWARDS**

8.1 The following awards shall be presented:

- (i) Best Team
- (ii) 2nd Best Team
- (iii) Best Speaker
- (iv) 2nd Best Speaker
- (v) Best Memorial
- (vi) 2nd Best Memorial

8.2 All participants will be presented with E-Certificates of Participation and all the winners of awards as specified in Clause 8.1 will be presented with Certificates of Merit and a cash prize.

## **9. DEMEANOR AND EQUITY GUIDELINES**

- 9.1 It is expected of all participants to respect the rules of this Competition and maintain the highest professional conduct during all various stages of the Competition.
- 9.2 Any disruptive practices, protracted arguments, repetitive commentary, or actions that aim to, or end up disrupting decorum or impacting the integrity of the institution are strictly discouraged.
- 9.3 Participants are expected to address other participants, Judges, volunteers, members of the Moot Court Association, and any other person associated with the Competition in any capacity with respect and conduct themselves in a civilized manner.
- 9.4 Any behavior or misconduct by a participant that causes any other individual any kind of discomfort which includes but is not limited to the breach of equity, portrayal of any form of vilification, discrimination, harassment, bullying is strictly discouraged and is condemnable by the organizers.
- 9.5 The Rules and integrity of this Competition are to be upheld and violation of any aforementioned guidelines will be condemnable by the Organizers.
- 9.6 If any participant or team has complaints regarding the conduct or demeanor of any individual, or if they feel their equity has been breached they are advised to formally address their concerns to the General Secretary of the Moot Court Association.
- 9.7 Action against alleged parties will be at the sole discretion of the Organizers.

## **10. MISCELLANEOUS**

- 10.1 No member of any team or any individual connected with any team will be permitted to hear the arguments in any court room in which that team is not one of the contesting teams whilst that team is still in the Competition. The Organizers shall take strict action, including disqualification from the Competition, against any team found to be scouting through a team member or through any other means.
- 10.2 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.
- 10.3 The Organizers' decision as regards to the interpretation of rules or procedures shall

be binding and final.

- 10.4 In case of any situation not contemplated in the Rules, the Organizers' decision on the same shall be final.
- 10.5 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.
- 10.6 The decision of the General Secretary of the Moot Court Association regarding all to and any concerns raised by participants including but not limited to complaints related demeanor, equity, general violations, would be deemed as final.

## **11. REQUESTS FOR INTERPRETATION OF THE CASE STUDY AND RULES OF THE COMPETITION**

- 11.1 All requests for interpretation of the case study and rules of the Competition must be directed to the General Secretary of the Moot Court Association.
- 11.2 Such requests for interpretation must be sent via e-mail to [taxmootglc@gmail.com](mailto:taxmootglc@gmail.com), and the subject of the e-mail must read "Request for Interpretation".
- 11.3 The last date to seek interpretation/ clarifications to the Moot Proposition is **16<sup>th</sup> May, 2024**.

## **12. DISCLAIMER**

The Material in the moot court proposition is not intended to and does not attempt to resemble any incident or any person living or dead. All material in the problem is fictitious and any resemblance to any incident or person, if any, is not intended, but merely co- incidental.

## **13. CONTACT DETAILS**

E-mail Address: [taxmootglc@gmail.com](mailto:taxmootglc@gmail.com)

**Registrations:** Ms. Nishka Khatri (+91 92140 27170)

**Memorials:** Ms. Radhika Chhaparia (+91 80045 89109)

**Accommodation and Travel:** Ms. Tanvi Jog (+91 95756 79920)