



**5TH THE CHAMBER OF TAX CONSULTANTS
NATIONAL MOOT COURT COMPETITION, 2022
5TH AND 18TH JUNE, 2022**

OFFICIAL RULES

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 either enrolled in the 3-year L.L.B Law course or the 5-year integrated Law course studying in India.

1.3 Official 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 and Final rounds.

1.4.2 Teams arriving earlier shall contact the hotel directly, (details given in clause 1.4.5) 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.

- 1.4.4 Accommodation, on the days of the Competition shall be provided in:

Astoria Hotel
Jamshedji Tata Road, Churchgate
Mumbai 400020
(022 66541234)
reservations@astoriamumbai.com

1.5 **Dress Code**

The dress code for the participants during the Rounds of the competition shall be Black and White formals for gentlemen and Western or Indian Formals for ladies.

2. REGISTRATION

- 2.1 All registering colleges must provisionally register themselves by sending an email to taxmootglc@gmail.com. Teams must fill the Google Form and make the payment only after the confirmation of provisional registration.
- 2.2 Participants are required to fill the attached Google Form, <https://forms.gle/4z3AbAMP9rvoudSk6> in order to register. The last date to register is **15th April, 2022 by 11:59 p.m. IST**. No change in the names of the participants shall be permitted after the receipt of the Registration Form, except at the sole discretion of the Organizers.
- 2.3 The Registration Fee is **Rs. 2000/-**. The Registration Fee must be paid via NEFT.
- 2.4 The details for making payment of registration fees via NEFT is as follows-

Account Holder/ Beneficiary Name- THE CHAMBER OF TAX CONSULTANTS

Account Number- 0166104000060738

Bank Name- IDBI Bank

IFSC Code- IBKL0000166

Account Type- Savings

Nationality- Indian

- 2.5 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.
- 2.6 The assigned “team code” must be used by the teams during the submission of Memorials and during all the Rounds of the Competition.
- 2.7 All the 16 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 link mentioned in point 2.2. In the event the college fails 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 two (2) Preliminary Rounds, one (1) Quarter Final Round, one (1) Semi-Final Round & 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 & the Final Round of Arguments shall be conducted offline at Government Law College, Mumbai. Teams qualifying in the Quarter finals 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.
- 3.1.2 A team shall be credited with a win in the Preliminary Rounds if their Round Total as defined in clause 5.2 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 Rounds

Eight (8) teams shall advance from the Preliminary Round 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 Rounds. Such teams shall be seeded according to the Aggregate of their Round Totals in the two Preliminary Rounds [“Aggregate Scores”].

- 3.2.2 Teams that have 1:1 win loss ratio shall advance to the Quarter-Final Rounds based on their Aggregate Scores. They shall be seeded after the teams qualifying through 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 in the Preliminary Round, the team with marked higher in its knowledge and application of law as per the Marking Criteria in Clause 5.2 will advance to the Quarter-Final Round.
- 3.2.4 For the purpose of pairing the (8) teams that advance to the Quarter-Final Rounds, 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 and will be a “Knock-Out” Round where the winner of each Quarter-Final Round pairing will advance to the Semi-Final Round.
- 3.2.6 A team shall be credited 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 Rounds**

- 3.3.1 Four (4) teams shall advance to the Semi-Final Rounds of Arguments from the Quarter-Final Rounds of Argument. 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 and 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 credited with a win in the Semi-Final Rounds if their Round Total as defined in Clause 5.2 is greater than the opposing team.
- 3.3.4 Two (2) teams shall advance to the Final Rounds from the Semi-Final Rounds. The Final Round pairings will be according to a draw of lots.

3.4 **Final Round of Arguments**

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 5.2 shall be declared as the Best Team.

4. MEMORIALS

4.1 Format Specifications

All teams must submit typed Memorials fulfilling the following specifications:

4.1.1 Memorials shall contain the following:

- (i) Index.
- (ii) Index of Authorities.
- (iii) Statement of Jurisdiction.
- (iv) Synopsis of Facts.
- (v) Summary of Arguments.
- (vi) Body of Arguments.
- (vii) Conclusion / Prayer.

4.1.2 The Memorial shall not be more than forty (40) pages, including the Body of Arguments, which shall not be more than twenty (20) 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 follow 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 size 10, no double spacing.

4.1.6 The Memorial must not contain any Annexure/ Photographs / Sketches / Exhibits / Affidavits etc. Violation of the said provision will subject the team to disqualification or negative marking as deemed appropriate by the judges.

4.1.7 Memorials not following any of the above specifications will be penalised.

4.2 Deadline for Submission of Memorials

4.2.1 Only the teams **qualifying for the Semi Final Rounds** must send **eight (8) hard copies** of the Memorials for each side of the Moot Propositions by **11.59 p.m. IST on 12th June, 2022** to the following address:

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

- 4.2.2 All teams must send in an email of their soft copy of their memorials, which must be a '**pdf**' file extension, by **11.59. p.m.** IST on **15th May, 2022** on taxmootglc@gmail.com. The subject of the email 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.

- 4.2.3 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.

4.3 Anonymity

- 4.3.1 Identity of the team or the names of the participants must not be revealed in the Memorial in any manner whatsoever and all teams must send the Memorial with a covering letter specifying the name and contact details of the Team Members and their designated Team Code.
- 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 submission that needs to be submitted to the bench. In this case, the team **will not** be allowed to submit the compendium.
- 4.3.4 Teams must maintain anonymity while screen sharing. The identity of the participants and the college should not be revealed through any desktop applications, judgement copies, compendiums 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 should be the same as the memorials sent by the teams via mail and post.

4.3.7 All teams must email their compendium or individual pdfs which they will be screen sharing to taxmootglc@gmail.com latest by **11.59 p.m. IST on 29th May, 2022. The screen shared content should be the same as the one sent via email.** No changes can be made to these documents once they are shared with us via email.

5. MARKING CRITERIA FOR THE MEMORIALS

5.1 The Memorials will be judged by a special panel of Judges.

5.2 The following will be the Marking Criteria and the Marks Allocated to each category:

S. 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	10
	Total	100

6. ORAL SUBMISSIONS

6.1 The oral rounds shall be conducted on a virtual platform for the two (2) Preliminary Rounds and one (1) Quarter Final Round.

6.2 As specified hereinabove in clause 1.1, each team shall have two speakers who shall divide the oral submissions between themselves.

6.3 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.

6.4 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.

6.4.1 At the commencement of each session of Oral Submissions each team must notify the Court Officer the amount of time that the team wants to reserve for

their rejoinder / sur-rejoinder. A maximum of 5 minutes can be reserved for the rejoinder/ sur-rejoinder.

- 6.4.2 No speaker will be permitted to address the Court for more than 20 minutes.
- 6.4.3 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.
- 6.4.4 Five (5) minutes before the completion of the allocated time for each speaker there will be a warning bell, one (1) minute before the completion of the allocated time for each speaker there will be a warning bell and at the completion of the allocated time for each speaker there will be a final bell.
- 6.4.5 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 rejoinder and sur-rejoinder, as the case may be.
- 6.4.6 Oral submissions made under the rejoinder/sur-rejoinder shall be made by only one speaker.
- 6.5 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)**
- 6.6 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.
- 6.7 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.
- 6.8 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 teams shall be subject to disqualification or negative marking as deemed appropriate by the judges.

7. ONLINE PLATFORM RULES

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- 7.1 The participants must ensure that they have a strong 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.
- 7.2 The background of the participants on video shall be plain and shall not contain any symbols or any representations.
- 7.3 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.
- 7.4 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.
- 7.5 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.
- 7.6 At the time when one participant is speaking, others are expected to keep their microphones on mute.
- 7.7 The participants must not start the session before the host.
- 7.8 **The Meeting ID, Password and Link to each session shall be shared with the participants before each round.**

8. MARKING CRITERIA FOR THE ORAL SUBMISSIONS

- 8.1 Each Speaker will be marked on a total of 100 marks by each Bench Judge.
- 8.2 The Round Total will be the aggregate of the total of the two (2) speakers.
- 8.3 The following will be the Marking Criteria and the Marks Allotted to compute the Total for each speaker.

S. No	Marking Criteria	Marks Allotted
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 Demeanour	15

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5.	Organisation and Flow of Arguments	15
6.	Reference to Memorials in the course of Arguments	10
	Total	100

- 8.4 The decision of the judges as to the marks allotted to any team shall be final.
- 8.5 So as to ensure uniformity in the marking system all the judges will be provided with a marking guideline.
- 8.6 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. As has been specified in Clause 8.3, there is a separate marking category for 'Reference to Memorials' in the course of Oral Submissions, which will be part of the Oral Submissions Marks, and these marks will be awarded by the Bench.
- 8.7 The Round Total for the Preliminary Rounds of Argument will be an aggregate of the total marks of each Speaker by each Judge (as indicated in Clause 8.3) in the Round and an average of the Best Memorial Assessment (as indicated in Clause 5.2).

9. AWARDS

9.1 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

9.2 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.

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 reserve the right to take appropriate action for any unethical, unprofessional and immoral conduct.
- 10.4 The Organizers' decision as regards the interpretation of Rules or any other matter related to the competition will be final.
- 10.5 In case of any situation not contemplated in the Rules, the Organizers decision on the same shall be final.
- 10.6 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.

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, Moot Court Association.
- 11.2 Such requests for interpretation must be sent via e-mail to taxmootglc@gmail.com and the subject of the e-mail must read "Request for Interpretation".
- 11.3 The last date to seek clarifications to the Moot Proposition is **20th April, 2022**.

12. DISCLAIMER

The Material in the moot court problem 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

Email Address: taxmootglc@gmail.com

Moot Court Association Contact Persons:

Registrations: Agastya Vijayaraghavan (7021137909)

Memorials: Karan Nair (9137128855)

Accommodation and Travel: Drishti Patrawala (9820496388)