



The Tamil Nadu Dr. Ambedkar Law University School Of Excellence in Law



Greetings!

We, the **School of Excellence in Law**, The Tamil Nadu Dr.Ambedkar Law University, in association with M/s **Subbaraya Aiyar, Padmnabhan & Ramamani Advocates**, one of the oldest and pre-eminent taxation firms in south India are proud to invite your esteemed institution to participate in the **3rd K.R.Ramamani Memorial International Taxation Moot Court Competition** and the **V.S.Sundaram Research Paper Competition** (<http://www.krrtaxmoot.com>) to be held from the 2nd -3rd March 2013.

Shri.K.R.Ramamani was a doyen in the field of taxation law. This Moot Court competition is the most befitting way of remembering the invaluable contribution of Late.Shri.K.R.Ramamani in the field of taxation law.

Due to the tremendous success of this moot competition in the recent past **we have decided to conduct, from this year onwards, the 3rd K.R.Ramamani Taxation Moot Court as an international taxation moot competition.** In keeping with its expanded scope, we have set the theme of this year's moot problem to include points germane to international taxation law specifically the interaction between Tax Treaties (DTAA) and domestic law provisions *as well as* Royalty payments for satellite transponder usage which is currently a hotly debated international taxation topic.

The 3rd K.R.Ramamani Memorial Moot Court Competition is going to take place **in the School of Excellence campus of the TNDALU in Chennai, Tamil Nadu on March 2nd & 3rd, 2013.** This event will be graced by Sitting and Retired **Justices of Hon'ble Supreme Court of India** and the **Hon'ble Madras High Court, Members of the Income Tax Appellate Tribunal** as well as leading legal luminaries, chartered accountants and of course law students and faculty.

We cordially invite your college to participate in the Moot Court Competition. Please find enclosed, a copy of the Moot Problem and Official Rules governing the competition, the

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Registration Form and Schedule of the competition. All the details regarding the Moot Court competition may also be viewed at <http://www.krrtaxmoot.com>

Please note that we are holding both a **Moot Court Competition and a Research Paper submission** - both of which have **significant cash prizes and trophies (₹50,000 with Gold Medal and a Trophy for the Winners, ₹25,000 with Silver Medal and a Trophy for the Runners-up and ₹20,000 + a Medal for the Best Research Paper).**

Accommodation will be provided by us to the participants for the duration of the days of the Competition. Kindly register the team for the competition on or before **22nd February, 2013**, by sending an email to mca.soel@tndalu.ac.in and/or info@saprlaw.com . Upon receipt of email confirmation from us, please send us your **Travel Details** as well remit the **Registration Fee of ₹ 1000/- (for Indian students) and USD 100 for foreign students** payable by cheque (or cash payable at the time of registration) drawn in favour of **The Registrar, The Tamil Nadu Dr. Ambedkar Law University, Chennai – 600 028**. (Foreign students may feel free to contact us if they require help or guidance with their travel plans)

The registration will be restricted to 30 teams only and is strictly on ‘first come first serve basis.’

We look forward to your participation in the **3rd K.R.Ramamani Memorial Taxation Moot Court Competition, 2012-13!**

Yours Sincerely,

Dr.M.S.Soundarapandian

Director

School of Excellence in Law, Chennai

K.R.Ramamani
Memorial Taxation
Moot Court Competition

A BRIEF PROFILE OF LATE SHRI.K.R.RAMAMANI

Shri K.R.Ramamani was born on **November 30, 1927** in Shimoga, Mysore to Shri K.S.Rajagopala Iyengar, a leading Civil Advocate. Shri.Ramamani completed his schooling at P.S.High School in Mylapore as a stellar student and joined the Madras Presidency College at the age of 16 for his undergraduate studies in B.SC. (HONS.) PHYSICS. Since he had grown up in the age of revolutionary advances in physics, his dream was to join the academic world, teach and conduct research in the forefront of physics.

Shri.Ramamani's academic ambitions in Physics were however shattered by the untimely death of his father at the age of 50, when Shri.Ramamani was only eighteen years old. Under the guidance of his father's relatives and colleagues, he was advised to move his major to Law, an area where he could establish his profession fairly quickly, given that he had a mother and a younger sister to support. He was **admitted to the Bar in 1950** and joined the leading firm founded by Shri.M.Subbaraya Aiyar as an Apprentice of Law.

Shri.Ramamani's razor-sharp intelligence and an ability to think of his feet, coupled with his unassuming manner and quiet ways, made him a rising celebrity in legal circles. In 1962, Subbaraya Aiyar promoted him to be as Partner in his firm thereafter called **Subbaraya Aiyar, Padmanabhan & Ramamani Advocates (S.A.P.R Advocates)**.

Under Shri.Ramamani's able stewardship, the firm grew to become one of the leading firms in direct & indirect taxation in the whole of India, especially south India. Since its inception, the firm has given rise to many notable figures in the judiciary such as **Hon'ble Justice P.P.S.Janardhana Raja, Acting Justice of the Madras High Court, Retd. Hon'ble Justice Sethuraman, Retd Hon'ble Justice M.M.Ismail, Smt.Asha Vijayaraghavan, ITAT Judicial Member**; the firm has also produced and/or been associated with **more than half a dozen Senior Advocates** and **many Standing Counsels** who have established themselves as experts in their respective areas of specialization.

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Shri.Ramamani's devotion to his profession was total. He took time off his very busy schedule to **teach law at the Madras Law College**. His keen interest in the academic aspects of his discipline persisted as he taught courses in taxation for nearly seven years. His lectures were widely attended and were considered masterpieces of taxation. Till this date, members of the legal fraternity fondly recollect his lectures and the impact it had on them.

Shri.Ramamani during this period also **edited and published** subsequent amendments and additions to one of the foremost legal books on Income Tax titled "*The Law of Income tax in India by V.S.Sundaram*"

With his growing sphere of influence, Shri.Ramamani was called to head many professional associations, societies and committees. He was appointed for two terms as a member of the **Central Tax Advisory Committee**, constituted by the Government of India. He was truly a doyen of the Bar and served as the **President of the Revenue Bar Association**, Chennai. He served on the **Board of Directors of more than 20 leading public companies** like Essar Shipping, Essar Steel, Ashok Leyland Finance Ltd, India Cements, Premier Mills Ltd, Ramco Industries Ltd, TAFE Ltd, TVS Suzuki Ltd, Sakthi Finance Ltd, South India Shipping Corporation Ltd, S&S Power Switchgear Ltd, Sundaram Fasteners Ltd, Sanco Trans Ltd, India Securities, India Nippon Electricals Ltd, Amco Batteries, Evergo Capital Markets, Gee Gee Granites, , Economist Communications, ICL Sugars Ltd, Kunal Engineering Company Ltd, PLR Industries Ltd, Solidaire India Ltd, Estee Auto Pressings, Esteem Home Products, Gem Equities & Securities, Ram Kumar Mills etc.

Shri.Ramamani was heralded by industrialists, lawyers, chartered accountants and others as one of the **foremost authorities on Taxation** in India. His advice was much sought after and his Budget meetings, seminars and discourses were always in great demand. However, Shri.Ramamani's unique hallmark was not just being the foremost expert of his field but his completely unassuming and simple nature which impressed one and all that came into contact with him. For many people, from all walks of life, Shri.Ramamani was not just their tax advisor but their *guru* in the literal sense. The goodwill that Shri.Ramamani earned in his lifetime is immeasurable and till date he is

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very fondly remembered by one and all for both his legal achievements and his genuinely saintly nature.

Some of the services which were closest to his heart were working with charitable trusts and charitable institutions. He was the Founding Trustee of the **Child's Trust Hospital** and also served as a **Trustee for the Indian Bank Mutual Fund** and a member of the **Ethics Committee of Sankara Netharalaya**.

Shri.Ramamani realized a dream very close to his heart when in 1996 he started the **RMT Matriculation School in Madarpakkam**, located in the AP/Tamil Nadu border 65kms north of Madras. Shri.Ramamani's vision was to provide free English-medium education to the economically downtrodden, rural children who would otherwise be used for daily labour. The RMT School was thus born and functions as a fully charitable english-medium school providing free quality education, books, uniforms and milk to students. It has more than 450 students currently from classes LKG to XIIth and is now recognized as one of the foremost schools in the Thiruvallur District. The RMT School has won many State Govt Awards and has given 100% results in the Matriculation Board Exams for the last 5 years. It can be said that Shri.Ramamani's vision has come true today in the form of the RMT School.

Shri.Ramamani was struck ill by a heart attack in late January 1998 and died due to complications arising from it on March 6th 1998. He is survived by his wife **Smt.Hemalata Ramamani**, his son **Shri.Dr.K.R.Rajagopal**, a world-renowned applied mathematician and daughter, **Smt.Asha Vijayaraghavan**, Hon'ble Member of ITAT, Mumbai.

Memorial Taxation
Moot Court Competition