

## 5<sup>th</sup> K.R.RAMAMANI MEMORIAL TAXATION MOOT COURT COMPETITION

### RULES FOR THE 5<sup>th</sup> V.S. SUNDARAM MEMORIAL RESEARCH PAPER COMPETITION

#### 1. Participation

- 1.1. **NO REGISTRATION FEES** is required for the V.S.Sundaram Memorial Research Paper Competition.
- 1.2. Each participating college can send a maximum of one article. Each article can be authored by maximum of two students.
- 1.3. Entries must be in English only.
- 1.4. Participation is restricted to students enrolled in undergraduate courses in law, accountancy, commerce and taxation.
- 1.5. Participants must also submit a short bio- data mentioning their full name, college name, contact number, email and postal address.

#### 2. Presentation

- 2.1. The research article must comprise of not less than 7500 words and not more 10000 words including footnotes.
- 2.2. The research paper should be typed on A4 size paper; font size 12, font type Times New Roman, Double Spacing and one inch margins on each side.
- 2.3. Two hardcopies of each entry in the format specified above, along with a soft copy of the same in a Compact Disc (CD) must be submitted to:  
**The Convenor,**  
**5<sup>th</sup> V.S.Sundaram Memorial Research Paper Competition,**  
**School of Excellence in Law, "Poompozhi", No. 5,**  
**Dr.D.G.S.Dhinakaran Salai, Chennai – 600 028.**
- 2.4. Participants must also email a copy of their entry as a Read-Only MS-Word document to [mca.soel@gmail.com](mailto:mca.soel@gmail.com) and [info@saprlaw.com](mailto:info@saprlaw.com)
- 2.5. The Compact Disc must be scanned for any viruses or contamination.
- 2.6. There should be appropriate footnotes indicating the correct source of information. The footnotes should be typed in font size 10, Font type: Times New Roman, Single Spacing.
- 2.7. A bibliography, mentioning all the articles, books, references, websites etc referred to, should be made at the end.
- 2.8. Copyrights of all authors are respected but Tamil Nadu Dr. Ambedkar University will not be responsible for any infringement of the same.

## 5<sup>th</sup> K.R.RAMAMANI MEMORIAL TAXATION MOOT COURT COMPETITION

- 2.9. Entries may be sent to the above-mentioned address by post or courier or email. The post/courier should bear the superscription: "Entries for VSS Research Paper".
- 2.10. Each entry shall be enclosed with a covering letter on the letterhead of the participating college, which mentions the name and year of the student.
- 2.11. Entries must reach the above mentioned address on or before **7<sup>th</sup> February, 2015 by 5:00 p.m. IST.**
- 2.12. The organisers will not be responsible for any loss or non-delivery of the entries.

### 3. Marking criteria

- 3.1. Each article will be marked on a total of 100 marks
- 3.2. The following are the criteria for marking and the marks allocated to each category:

S.	Marking Criteria	Marks
1	Structure of the Article	20
2	Ingenuity of Ideas	15
3	Issues covered	15
4	Language	30
5	Use of authorities, references	20

- 3.3. The decision of the Judges shall be final.

### 4. Awards

- 4.1. **A Medal plus cash prize of Rs. 20,000/-** shall be awarded to the best research paper.
- 4.2. Certificates of Participation will be issued to each of the participants.
- 4.3. The Best Article will be published in a journal published by the Tamil Nadu Dr.Ambedkar Law University, Chennai.
- 4.4. The winners of the best article will be given the opportunity to present their paper before the esteemed audience during moot court competition (**20<sup>th</sup> February – 22<sup>nd</sup> February, 2015**).

### 5. Miscellaneous

- 5.1. For the purpose of this competition, each article shall be the original work of the participant's. Any article found to be a copied work from any other original work, would be disqualified.
- 5.2. The article should not have been submitted to any other competition and/ or should not have been published earlier.

## 5<sup>th</sup> K.R.RAMAMANI MEMORIAL TAXATION MOOT COURT COMPETITION

- 5.3. All entries shall be deemed to be the property of the association which reserves the right of publication of the same.
- 5.4. If there arises any situation that is not contemplated in the Rules, the organizers decision on the same shall be final.
- 5.5. The organizers reserve the right to vary, alter, modify or repeal any of the above rules if so required and as they deem appropriate.
- 5.6. The authors should not send the papers for publication to any magazine, paper etc. without the prior consent of the organizers.

### 6. Announcement of Results

- 6.1. The results shall be posted in our website <http://www.krrtaxmoot.com/> on **9<sup>th</sup> February, 2015** midnight. Winners shall be provided accommodation in consonance with the Moot Court Competition Rules.

### 7. Topics for the Paper Presentation

- 7.1. The topics for paper presentation are:
  - **Indian Transfer Pricing Issues related to Royalty payments - a comprehensive analysis**
  - OR**
  - **Analysis of S.14A r.w. Rule 8D of Indian IT Act & Rules**

Participants can choose either one of the topics for their paper.



**K.R. Ramamani**  
**Memorial Taxation**  
**Moot Court Competition**