



The Tamil Nadu Dr. Ambedkar Law University
தமிழ்நாடு டாக்டர் அம்பேத்கர் சட்டப் பல்கலைக்கழகம்



13TH K.R RAMAMANI MEMORIAL NATIONAL TAXATION MOOT COURT COMPETITION, 2023



Memorial Taxation
Moot Court Competition

ORGANISED BY SCHOOL OF EXCELLENCE IN LAW, THE TAMIL
NADU DR. AMBEDKAR LAW UNIVERSITY IN ASSOCIATION WITH
SUBBARAYA AIYAR, PADMANABHAN AND RAMAMANI (S.A.P.R)

ADVOCATES.

**13th K.R. RAMAMANI MEMORIAL NATIONAL TAXATION MOOT
COURT COMPETITION, 2023**

RULES AND REGULATIONS

1. AIM AND PURPOSE:

The 13th K.R. Ramamani Memorial National Taxation Moot Court Competition has been conceived with the aim to:

- a. Create awareness about taxation laws in a systematic manner and train participants for effective practice.
- b. Facilitate the evolution of taxation laws through the jurisprudential analysis of the existing law and consequential emergence of new laws besides developing cutting edge skills in research, writing and advocacy.

2. DATE & VENUE OF THE COMPETITION:

- a. The preliminary rounds, Quarter Finals, Semi Finals of the 13th K.R. Ramamani Memorial Taxation National Moot Court Competition 2023 will be conducted **ONLINE** through the video conferencing application “Google Meet”™ on 24th-26th February, 2023.
- b. The Final Round of the 13th K.R. Ramamani Memorial Taxation National Moot Court Competition 2023 will be held on 5th March 2023 at the School of Excellence in Law, The Tamil Nadu Dr. Ambedkar Law University, Taramani, Chennai – 600113.

3. DEFINITIONS:

- a. “Clarifications” means any clarifications issued by the Organizers pursuant to the Moot Proposition.
- b. “Compendium” means a compilation of cases and authorities cited by the participant during the oral rounds.
- c. “Competition” means 13th K.R. Ramamani Memorial National Taxation Moot Court Competition, 2023.
- d. “Memorial” means the written arguments submitted by the Participants according to the rules of the Competition.
- e. “Moot Proposition” means the hypothetical Case-Study of the Competition released by the Organizers. Clarifications shall form part of such Proposition.
- f. “Online” means controlled by or connected to a computer with the help of internet.
- g. “Oral round” means the Oral pleadings submitted by the Participating teams according to

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the rules of the Competition.

- h. “Organizers” or “OC” will mean the Moot Court Association of the School of Excellence in Law, The Tamil Nadu Dr. Ambedkar Law University and the Management of SAPR Advocates.
- i. “Participating Team” means the team, which has registered itself for the Competition.
- j. “Participants” means the speakers and the researcher of the Participating Team.
- k. “Rebuttals” means the submissions made by the Petitioners in response to the Respondent’s submission at the end of the oral round.
- l. “Video Conference” means a live, visual connection between two or more people residing in separate locations for the purpose of communication.
- m. “Sur-rebuttal” means the submissions made by the Respondent in response to the Rebuttals.
- n. “Team Code” means the code allotted to a Participating team by the Organizers after final registration.
- o. “Web Camera” means a camera that records moving pictures and sound and allows these to be broadcasted on the internet as they happen.

All the rules are only inclusive and not exhaustive for the Competition. Rules should be strictly adhered to. Any deviation there from would attract disqualification or other penalties mentioned subsequently.

DISCLAIMER:

In case of any disputes/ doubts, the decision of the Organizers will be final. In the event of the team’s failure to comply with the Rule(s) and Deadline(s), the Organizers reserve the right to impose penalties including disqualification of the team. With reference to the rounds, the final decision regarding the qualifying teams shall vest only with the Organizing Committee and the judges of the particular round(s) and no disputes regarding the same shall be entertained.

4. TEAM ELIGIBILITY & TEAM COMPOSITION:

- a. Participation is strictly restricted to bona fide law students enrolled in the three-year or five-year L.L.B/ B.L. degree course in any institution recognized by the Bar Council of India.

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- b. Only one team is permitted to participate from each registered institution.
- c. Where a university has constituent colleges, each college can send in a team.
- d. Each team shall comprise of a minimum of two and a maximum of three members. In a team consisting of two members, each of the members shall be designated as 'Speaker'. In a team consisting of three members, two of the members shall be designated as 'Speaker' and the third member shall be designated as 'Researcher'. Only those participants, registered as Speakers, shall be allowed to speak.
- e. Once registered, the team will not be permitted to vary the team composition, except with the express permission of the Organizers.

5. REGISTRATION PROCEDURE:

The Registration Formalities shall be done as follows:

- a. The participants shall complete the final registration, by affixing all the necessary details by filling in the online registration form as provided below:
<https://forms.gle/mQprcrDvzSgrwsJ37>
- b. This shall be completed on or before **4th February, 2023 (23:59HRS)**.
- c. The registration fee for the Moot Court Competition is Rs. 1,180/- (Rupees One Thousand One Hundred and Eighty Only – inclusive of GST). The registration fee must be paid to the below mentioned account:
 - **ACCOUNT NAME: TAMIL NADU DR. AMBEDKAR LAW UNIVERSITY**
 - MOOT COURT ASSOCIATION**
 - **ACCOUNT NUMBER: 67104604033**
 - **IFSC NUMBER: SBIN0070688**
 - **BANK NAME: STATE BANK OF INDIA**
 - **BRANCH NAME: PNSB BRANCH RAJA ANNAMALAIPURAM**
 - **BRANCH CODE: 70688**
- d. The Registration fees once paid would be non-refundable.
- e. Government law colleges of Tamil Nadu affiliated to the Tamil Nadu Dr. Ambedkar Law University shall be exempted from the payment of this fee.
- f. Teams that have completed Registration in accordance with the above procedure shall be

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assigned a Team Code. All further correspondence with the Organizing Committee shall mandatorily mention the Team Code.

6. DRESS CODE:

- a. Participants shall be appropriately attired for the rounds of the competition. Robes and neck bands are not strictly prohibited.
- b. The Dress Code for the Researcher's Test, Oral Rounds, Valedictory & Prize Distribution shall strictly be:
 - i. **FOR GENTLEMEN:** Western Formals *i.e.* White formal shirt with black formal pants and a black blazer with black tie.
 - ii. **FOR LADIES:** Western Formals *i.e.* White formal shirt with black formal pants/black formal skirt and a black blazer or Indian Formals *i.e.* white kurta with black pants and either a black waistcoat or black blazer.

7. CLARIFICATIONS:

- a. Clarifications to the Moot Proposition shall be sought by sending an e-mail to krramamani2023@gmail.com on or before **6th February, 2023 (18:00 HRS)**. Request for clarifications sent to any other email address shall not be considered.
- b. A set of Final Clarifications will tentatively be released by **9th February, 2023**.

8. MEMORANDUM/WRITTEN SUBMISSIONS:

- a. The Participating teams are required to submit Memorandum/ Written Submissions for both the Petitioner/Appellant/Plaintiff and the Respondent/Defendant.
- b. The Participating teams shall E-mail the Soft Copies of the Memorandums of each side in both PDF and Microsoft Word format through a **single mail** on or before **20th February, 2023** by 23:59 HRS to krramamani2023@gmail.com
- c. Submissions made after the deadline would invite penalties according to the Rule 10 of the Competition. The title of each file must be the first letter of the representing side and the team allotted to the Participating team *i.e.* if the assigned team code is 10, the Memorandum must be titled as "P10" and "R10" respectively. The Soft Copy should be compatible with at least Microsoft Word 2007.
- d. The Memorandums submitted shall carry only the team code allotted to the respective team. Any reference to the participating team's institution of study/college/university

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shall result in immediate disqualification.

- e. No amendment to the memorandum shall be permitted after submission of the soft copies.
- f. Copies of Memorandum submitted to the Organizing Committee shall be used for the evaluation of the Memorandum, the Exchange of Memorandum and for the Judges Bench for each of the Oral Rounds.
- g. The top two teams that qualify to the finals are expected to submit 4 hard copies of each side of their written submissions to the OC, when they reach Chennai for the finals.
- h. The Organizing Committee reserves the right to use the memorandum submitted by the participating teams, as it deems appropriate.

9. CONTENTS OF THE MEMORANDUM:

- a. The Cover Page of the Memorandum shall be **Blue** for Petitioner/Appellant/Plaintiff and **Red** for Respondent/Defendant respectively.
- b. The Memorandums shall not contain any Annexure/Appendices, Photographs, Sketches, Exhibits, Affidavits etc.
- c. Cover Page (shall include Year of the Competition, Cause Title, Forum/Court, designation as Petitioner or Respondent, Team Code on the top right corner - e.g. 10P or 10R).
 - i. Table of Contents.
 - ii. Index of Authorities.
 - iii. Statement of Jurisdiction (strictly restrict to 1page).
 - iv. Summary/Statement of Facts (strictly restrict to 1 page; argumentative Statement of Facts shall be penalized).
 - v. Issues Raised/Questions Presented.
 - vi. Summary of Arguments/Pleadings.
 - vii. Arguments Advanced/Written Pleadings.
 - viii. Prayer.
- d. The following content specifications shall be strictly adhered to:
 - i. Language: English.
 - ii. Body Font and Size: Times New Roman,12;
 - iii. Line Spacing: 1.5 (The spacing need not be followed for the Cover Page, any

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Tabular Column, Header or Footer).

- iv. Footnotes Font and Size: Times New Roman,10;
- v. Line Spacing: 1.0;
- vi. Paragraph Spacing: None;
- vii. Substantive Footnoting is strictly prohibited;
- viii. Alignment (Body & Footnotes): Justified;
- ix. Margin: 1 inch margin on all 4 sides;
- x. Citation Method: Oxford University's Standard for Citation of Legal Authorities (OSCOLA Format), 4th Edition.

10. EVALUATION OF THE MEMORANDUM:

- a. The Memorandums will be evaluated by a separate panel of judges who will not Judge the Oral Rounds.
- b. The following specifications shall be the judging parameters:

CRITERIA	MARKS
KNOWLEDGE OF LAW AND DEPTH OF RESEARCH	20
USE OF AUTHORITY/ PRECEDENTS	20
INCORPORATION OF FACTS INTO ARGUMENTS	10
INTERPRETATION OF APPLICABLE LAW	10
CLARITY OF THOUGHT AND ORGANIZATION OF ARGUMENTS	15
STYLE OF PRESENTATION	10
ORIGINALITY	10
RELIEF SOUGHT	5
TOTAL	100

- c. Penalties shall be attracted in the following manner:

VIOLATION	PENALTY
LATE SUBMISSION OF SOFT COPY OR MEMORANDUMS	2 point per day per Memo
ANY VIOLATION UNDER RULE 8(A)	1 point for each violation under the Rule

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ANY VIOLATION UNDER RULE 8(B)	1 point for each violation under the Rule
ANY VIOLATION UNDER RULE 8(C)	2 point for each violation under the Rule
VIOLATION OF THE RULE OF ANONYMITY	Disqualification

11. RESEARCHER’S TEST:

The Researcher’s Test shall be in the format of an interview that will be conducted via Google Meet on **22nd and 23rd February, 2023**. Only the team member designated as a “RESEARCHER” can attend the Interview. In case of a 2 Member Team, either one of the Speakers can take up the Researcher’s Interview.

12. ORAL ROUNDS:

12.1. GENERAL PROCEDURE:

- a The language of the Moot Court Competition shall be English.
- b The Competition shall consist of the following rounds:
 - i Preliminary Rounds; and
 - ii Advanced Rounds consisting of:
 - * Quarter-finals.
 - * Semi-finals.
 - * Finals.
- a The preliminary rounds and the advanced rounds shall take place through an online video-conferencing platform known as Google Meet.
- b The Participating teams shall be notified of their qualification to the advanced rounds through the email ID provided at the time of registration.
- c During each of the above-mentioned rounds, the order in which the teams shall present their arguments is as follows:
 - * Petitioner Speaker 1
 - * Petitioner Speaker 2
 - * Respondent Speaker 1
 - * Respondent Speaker 2
 - * Rebuttal: Petitioner (Any one of the two Speakers)
 - * Sur-rebuttal: Respondent (Any one of the two Speakers)¹
- d The Best Speaker Award shall be determined on the basis of the individual aggregate score of the Speaker taken from the Preliminary Rounds.

¹ Sur-Rebuttal may be permitted only at the discretion of the Judges.

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- e. The Researcher shall not be permitted to address the Court during the Oral Rounds.
- f. Teams are not permitted to raise issues in the Oral Rounds that have not been submitted in the Memorandum.

12.2. SPLITTING OF TIME BETWEEN SPEAKERS:

- a. Teams shall notify the Bench Clerks of the division of time between the 2 Speakers (including time reserved for Rebuttal & Sur-rebuttal) 10 minutes prior to the commencement of the Rounds.
- b. If Speaker 1 exceeds his/her reserved time, the additional time taken shall be deducted from the time reserved by Speaker 2. Similarly, if Speaker 2 exceeds his/her reserved time, the additional time taken shall be deducted from the time reserved for Rebuttals/Sur-Rebuttals as the case may be. However, this rule may not be followed if the additional time is awarded to the Speaker at the discretion of the Judges.

12.3. COMPENDIUM:

- a. All relevant case laws and statutory material to be passed on to the Judges during the Oral Rounds may be submitted by the Participating teams in the form of a Compendium via E-Mail to krramamani2023@gmail.com on or before **23rd February 2023** (18:00 HRS).
- b. Participants shall ensure that anonymity is maintained while passing any material to the Judges. If any mark, name, seal, symbol or logo of the institution/college/university is present, participants must ensure that the same is rendered unrecognizable. Violation of the rule of anonymity shall result in immediate disqualification of the team.

12.4. EXCHANGE OF MEMORANDUM:

- a. The exchange of memorandums for the preliminary rounds and advanced rounds will be facilitated through the respective email IDs provided by the participating teams.
- b. The fixtures for the respective oral rounds will be finalized by the Organizers and such decision shall be final.
- c. The fixtures for each oral round shall be communicated to the teams through their respected email IDs before the commencement of the rounds.
- d. No teams shall face each other more than once in the preliminary rounds.

12.5. DISQUALIFICATION:

The Organizers reserves the right to disqualify the participating team on the grounds of:

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- a. Availing assistance of a person, who is not a member of the participating team during the course of the oral rounds.
- b. If the video/audio is paused or if the participant leaves the chat in the middle of the rounds without a legitimate reason.
- c. If the Organizing Committee has any reason to believe that a team has resorted to any unfair means during the oral rounds.
- d. For any other just reason as the Organizers deems fit.

12.6. PRELIMINARY ROUNDS:

- a. The preliminary rounds of the competition shall be hosted online on a videoconferencing application called Google Meet.
- b. Fixtures for the Preliminary rounds shall be allotted on the basis of draw of lots, which will be duly intimated to the teams via WhatsApp and E-Mail.
- c. The time schedule of the preliminary rounds will be intimated to the team, latest by **23rd February, 2023** through E-Mail and WhatsApp. Such schedule shall be based upon the convenience of the Judges and the Organizers and shall not be altered under any circumstances.
- d. The teams are requested to be present at the meet at least 15 minutes prior to the commencement of the rounds. Any issues with the connection or any technical glitches shall be reported to the organizing committee within such time.
- e. The Court Hall Manager shall bear a delay in the appearance of the participants to a period of up to 10 minutes of the time stipulated, beyond which the court room proceedings will commence, and the other team will be heard *ex-parte*. The Decision of the OC is final and binding in this regard.
- f. It is mandatory for the Participants to carry their ID cards with themselves during each oral round.
- g. During the rounds, the participants are requested to ensure that they are within the camera's view.
- h. The team shall keep their cameras switched on throughout the course of the proceedings and shall remain muted, unless it is their turn to speak.
- i. Each team shall argue twice in the Preliminary Rounds, once for the Petitioner/

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Appellant/ Plaintiff and once for the Respondent/Defendant.

- j. The time limit for the oral round shall be thirty (30) minutes for each team. This shall include the time taken by both the speakers and the time reserved for rebuttal or sur-rebuttal.
- k. Only one speaker shall be allowed to present the rebuttal / sur-rebuttal and the sur-rebuttals shall be limited only to rebuttals presented by the opponent team. No team shall be permitted to reserve more than two (2) minutes for rebuttals /sur-rebuttals.
- l. The top eight (8) teams from the Preliminary Rounds shall advance to the Quarter final rounds.
- m. The top eight teams shall qualify on the basis of the aggregate scores. In the event of a tie, the memorandum score of the team shall be considered.

13. ADVANCED ROUNDS (QUARTER FINALS, SEMIFINALS AND FINALS):

13.1. GENERAL RULES:

- a. Each team shall argue only once in each of the Advanced Rounds.
- b. The qualification of teams to subsequent rounds shall be on a knock-out basis for each of the Advanced Rounds.
- c. The Memorandum Score shall not be considered for any of the Advanced Rounds.

13.2. QUARTER-FINALS:

- a. The time limit for the Quarter final rounds shall be thirty (30) minutes for each team. This shall include the time taken by both the speakers and the time reserved for rebuttal or sur-rebuttal.
- b. Four (4) teams from the Quarterfinals shall advance to the Semi-finals which shall be decided on a knock-out basis.

13.3. SEMI-FINALS:

- a. Each side shall get a maximum time of forty-five (45) minutes to present their arguments. This shall include the time taken by both the speakers and the time reserved for rebuttal or sur-rebuttal.
- b. No Speaker shall be permitted to address the Court for more than 25 minutes.
- c. The maximum time for Rebuttal is 5 minutes and the maximum time for Sur-rebuttal is 2 minutes respectively.

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- d. Two (2) teams from the Semi-finals shall advance to the Finals which shall be decided on a knock-out basis.

13.4. FINALS:

- a. The top two participating teams shall face each other in the Final round of the Competition, which will happen in the Tamil Nadu Dr. Ambedkar Law University Campus in Chennai on 5th March, 2023.
- b. Each side shall get a maximum time of forty-five (45) minutes to present their arguments. This shall include the time taken by both the speakers and the time reserved for rebuttal or sur-rebuttal.
- c. No Speaker shall be permitted to address the Court for more than 25 minutes.
- d. The maximum time for Rebuttal is 5 minutes and the maximum time for Sur-rebuttal is 2 minutes respectively.
- e. The winning team of the Final Round shall be declared the Winner of the Moot Court Competition.

13.5. SCOUTING:

- a. Scouting is strictly prohibited and shall lead to immediate disqualification of the team.
- b. Any person may submit a complaint regarding Scouting to the Organizers.

14. AWARDS:

- a. The following Awards shall be given away during the Valedictory & Prize Distribution:
- * Winner of the Competition- Trophy, certificate and cash prize worth Rs. 35,000
 - * Runner-up of the Competition- Trophy, certificate and cash prize worth Rs. 20,000
 - * Best Memorandum- Trophy, certificate and cash prize worth Rs. 15,000
 - * Best Speaker- Trophy, certificate and cash prize worth Rs. 10,000
 - * Best Researcher- Trophy, certificate and cash prize worth Rs. 10,000
- b. All the participants of the Competition will be awarded with E-certificates of participation.
- c. The E-certificates shall be e-mailed to the participants after the completion of the Moot Court Competition.

15. ACCOMMODATION, TRANSPORT AND FOOD:

- a. Accommodation shall be provided to the two teams qualified for the Final rounds from evening of 5th March 2022, till the evening of 6th March 2022.

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- b. Food will be provided on 4th March 2023 (Dinner) and 5th March 2023 (Breakfast and Lunch) to the participants.
- c. Transportation from the Accommodation to the Venue of the Competition shall be provided to the participants.
- d. All facilities shall be provided only to the registered members of a team and no additional members, parents, observers, coaches or faculty advisors shall be accommodated at any cost.
- e. Airfare or 3rd class A/C train tickets (tatkal) will be provided to the qualifying teams by the Organizing Committee.
- f. The top two teams that qualify to the final rounds are required to mandatorily come to Chennai on the stipulated dates. In case they are unable to, the Organizing Committee reserves the right to recover the costs of the tickets from the team that fails to come, and the third best team from the Semi-Finals will directly qualify for the final rounds.

16. MISCELLANEOUS:

16.1. GENERAL ETIQUETTE:

- a. Participants are expected to behave in a dignified manner and not to cause any inconvenience to the Organizing Committee, the Judges of the Competition or any other participants.
- b. The Organizing Committee reserves the right to take appropriate action for any unethical, unprofessional or immoral conduct.

16.2. INTERPRETATION OF RULES AND REGULATIONS:

- a. All interpretations, as well as any waivers, consents or other decisions in the administration of the Competition are at complete discretion of the Host Institution and the Organizers.
- b. Any decision made by the Host Institution or the Organizers shall be final and binding on all the participating teams.

17. CORRESPONDENCE/CONTACT DETAILS:

- a. Participants can e-mail their queries at krramamani2023@gmail.com
- b. Additionally, Participants may keep themselves updated by following:

FACEBOOK : <https://www.facebook.com/Moot-Court-Association-School-of->

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[Excellence-inLaw-201136933274208/timeline/](https://www.excellence-in-law.com/201136933274208/timeline/)

WEBSITE : [MCA Website](https://www.mca.org.in/), krrtaxmoot.law

INSTAGRAM : @mootcourtassociation.soel

18. POINT OF CONTACT:

Alternatively, participants may direct their queries to:

CONTACT PERSON	CONTACT NUMBER
Ms. SUSAMSKRITHA Secretary, Moot Court Association, School of Excellence in Law, The Tamil Nadu Dr. Ambedkar Law University, Chennai.	+91 6379860071
Ms. SHREE HARINI Joint Secretary, Moot Court Association, School of Excellence in Law, The Tamil Nadu Dr. Ambedkar Law University, Chennai.	+91 7358236570

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TENTATIVE SCHEDULE OF THE MOOT COURT COMPETITION

EVENT	DEADLINE
Last Date for Final Registration	16th February 2023 (11:59 pm)
Last Date for emailing Clarifications	6th February 2023 (06:00 pm)
Release of Final Clarifications	9th February, 2023
Deadline for Soft Copy Submission of Written Submissions	20th February 2023 (11:59 pm)
Deadline for Submission of Compendium via email	23rd February 2023
Allotment of time slots for Preliminary Rounds	23rd February 2023
Researcher's Interview (virtual)	22nd and 23rd February 2023
Preliminary Rounds (virtual)	24th and 25th February 2023
Quarter-Final Rounds (virtual)	26th February, 2023
Semi-Finals Rounds (virtual)	26th February 2023
Finals Rounds and Valedictory Ceremony (physical)	5th March 2023