

15th K. R. Ramamani Memorial National Taxation Moot Court Competition, 2025

NOTE: None of the changes/clarifications below change the main question of law nor have any bearing on the legal issue in question. In any case, updated PDF of Moot Court problem to fix typos is available at <https://krrtaxmoot.law> website and attached to this email.

List of Clarifications

1. **Writ Appeal (WA) Number:** There appears to be some ambiguity regarding the WA number. Could you please confirm the correct number? Is it WA 777/2024 or WA 7777/2024?

Not important to the legal question at hand but yes good catch. Take it as WA 777/2024.

2. **Corrigendum Order Date:** We have encountered conflicting dates for the Corrigendum Order. Could you please confirm the correct date of the order? Is it January 1, 2024, or April 1, 2024?

Good catch. Firstly date of Corrigendum Order clearly is April 1, 2024. A corrigendum has to be passed **after** the assessment order as it is to fix a so-called mistake in the assessment order.

It is wrongly mentioned 1.1.2024 in a couple of places though in 2 places it does say the date correct and it is mentioned it was passed one week after the Assessment Order dated 25.3.2024, which is 1.1.2024. The wrong mentions have been updated in the PDF of the moot problem now.

3. **Tax Liability Amount:** In paragraph 7 of the Final Assessment Order, the adjusted amount is stated as Rs. 39,24,28,610. However, paragraph 6 mentions that the DRP upheld the action of the TPO. Could you please clarify the amount of tax liability payable in the original assessment? This discrepancy is causing us some confusion.

Firstly, there is no discrepancy in para 6 and para 7. A TPO makes a “TP adjustment” (either upward or downward adjustment). DRP merely upheld the lower authorities adjustment (TPO’s adjustment and any corporate tax adjustments by the AO). Nothing more nothing less.

(But see question 8; there is a discrepancy between para 5 and para 7 which is para 7 should read INR 49,25,63,436/- quoted in para 5 because all DRP did was agree with the lower authorities and didn’t make any changes).

Again note that these figures pertain to the first round proceedings which are really of no relevance to the case at hand

4. **TP Grounds for Remand and Subsequent TPO Order:** We would appreciate it if you could briefly outline the Transfer Pricing (TP) grounds raised by the petitioner that led to the case being remitted back *de novo* to the TPO. Furthermore, could you please clarify whether the TPO, in the subsequent order, made any upward adjustments to the income, or did the income remain the same as in the original assessment?

Sorry, we believe this has no relevance to the issue at hand. Neither the *de novo* proceedings nor whether there was a change in the adjustment to the income in the subsequent order (second round order) by TPO has relevance to the legal issue at hand.

5. The Moot proposition mentions only one issue the SC should deal with. Should the teams also confine with the same, or can we form additional issues or create sub-issues for the given moot question?

No, please stick to this one issue. Create sub-issues at best, if you want.

6. The Rulebook doesn't mention the date for submission of the compendium clearly. Rule No. 12.3 mentions that the compendium shall be on or before 13th February 2025, however, the tentative schedule in page no. 19 mentions it shall be submitted on or before 09th February 2025. Please give clarity on this.

Kindly refer to page 12 of the rulebook and email the compendium to krramamani15@gmail.com on or before 13th February 2025 (18:00 pm).

7. In page 6 of the moot proposition (Point 15) did the petitioner make the fundamental jurisdictional incurable defect or was it the respondent?

You mean 15(d), good catch, it is a typo. It should read "incurable defect by the Respondent". Updated.

8. In point no. 7 of the fact sheet, does the adjustments amount to INR 39,24,28,610/-? or should it be revised to INR 49,25,63,436/-

Though this doesn't have bearing on legal issue at hand and pertains to first round of assessment, good catch. It should be read as INR 49,25,63,436/- . Basically, DRP just confirmed the lower authorities orders. Nothing more, nothing less. Updated.

9. Is there any maximum - minimum limit for number of issues to be framed.

See answer to question 5. Stick to one issue.

10. Is there any page limits for the arguments advanced? (The rulebook does not mention a limit)

There is no page limit for the Arguments Advanced; however, it is recommended to keep it within 25-30 pages, preferably.