

4th K.R.RAMAMANI MEMORIAL TAXATION MOOT COURT COMPETITION

COMPETITION GUIDELINES

1. GENERAL

1.1 DATE AND VENUE: The 4th K.R.Ramamani Memorial Taxation Moot Court Competition will be held on **March 14th, 15th and 16th, 2014** at the **School of Excellence in Law, The Tamilnadu Dr. Ambedkar Law University, Chennai – 600 028.**

1.2 TEAM COMPOSITION:

- a. Participation is restricted to bona-fide **undergraduate students of law, accountancy, commerce and taxation.**
- b. Only one team from each participating college shall be registered for the competition. Each team shall comprise of **three members** (two Speakers and one Researcher).

1.3 REGISTRATION:

- a. Registration of the teams for the competition shall be done by email, on or before **3th March, 2014.** The Institutions should additionally confirm participation of the institution by email on or before **3th March, 2014.**
- b. Upon receipt of email confirmation from us, please confirm your participation by post/email along with the **Travel Details** and a **Registration Fee of Rs. 1000/- .**
- c. The registration fee is to be paid in favour of “**The Registrar, The Tamil Nadu Dr. Ambedkar Law University, Chennai 600 028**” by Demand Draft of Rs.1,000/- on or before **7th March, 2014 .**
- d. The registration would be restricted to 30 teams only and is strictly on ‘first come first serve basis.’
- e. Registration Forms shall be sent to:

**The Convenor,
4th K.R.Ramamani Memorial Taxation Moot Court Competition,
School of Excellence in Law,
“Poompozhi”, No. 5, Dr. D.G.S. Dinakaran Salai,
Chennai – 600 028.**

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- f. 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 Organisers.

1.4 ACCOMMODATION:

- a. Accommodation and other facilities will be provided to the aforesaid members of a team, only for the dates on which competition is held. **One team will be provided with one room only.**

1.5 DRESS CODE

- a. Participants should be appropriately attired for the rounds of the competition. However, robes or collar bands are not permitted. The dress code for all the functions at the competition will be Western formals for Gentlemen and Western or Indian formals for Ladies.

2. MEMORIAL/WRITTEN SUBMISSIONS

2.1 SUBMISSION OF MEMORIALS:

- a. All the teams are required to submit Memorials/Written Submission for both the Petitioner and the Respondent.
- b. **All the teams shall submit online via E-MAIL to mca.soel@gmail.com and info@saprlaw.com, softcopies (in Microsoft WORD™ or Adobe PDF™ format) of their Memorials on or before the 7th March, 2014**
- c. All the teams shall submit **6 HARD COPIES of memorials** each for Petitioner & Respondent. **Names of participants or their institutions or any other kind of identification marks should not appear on any part of the Memorials (including soft copies).**
- d. Teams must send **1 copy of the memorial** (Both Petitioner & Respondent) along with a **soft copy** on Compact Disc on or before **10th March, 2014**. The aforementioned CD should be compatible with Microsoft Word 97-2003. No amendment to the memorial will be permitted after submission.
- e. A covering letter must be enclosed with the Memorials specifying the name of the College/University of the participating team. The memorial should be couriered to the following address:

**The Convenor,
4th,K.R.Ramamani Memorial Taxation Moot Court Competition,
School of Excellence in Law,
“Poompozhi”, No. 5, Dr.D.G.S.Dhinakaran Salai,
Chennai – 600 028.**

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- f. 5 additional copies of the memorials shall be submitted to the organisers during the Desk Registration at 4.00 pm on **14th March, 2014**. _____.
- g. Participants are advised to carry extra copies of their Memorials for their own use. The copies submitted to the Organisers would be for the use of the Memorial Judges and Bench Judges and shall not be returned to the participants.
- h. After the completion of the Competition, the Organisers shall reserve the right to use the memorials submitted by the participating teams, as they may deem appropriate.

2.2 CONTENTS:

- a. Each memorial is suggested to contain the following details:

- a) Cover Page
- b) Table of Contents
- c) List of Abbreviations
- d) Index of Authorities
- e) Statement of Jurisdiction
- f) Summary of Facts
- g) Issues Raised/Questions Presented
- h) Summary of Arguments
- i) Body of Arguments/Pleadings
- j) Conclusion/Prayer

- b. The following content specifications must be adhered to:

- 1. Language - **English**
- 2. Font and Size (General) - **Times New Roman, 12 pts**
- 3. Line Spacing (General) - **1.5 lines**
- 4. Font and Size (Footnotes) - **Times New Roman, 10 pts**
- 5. Line Spacing (Footnotes) - **Single line**
- 6. Page Margins - **1 inch on all sides**
- 7. (i) Page Limit (Entire memorial) - **Not to exceed 30 pages**
(ii) Body of Arguments - **Not to exceed 10 pages**
- 8. Paper Specification - **White A4 sized paper**
- 9. Cover Specification

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- Applicant - **Blue**
- Respondent - **Red**

10. Binding Specification - **Spiral Binding**

- c. The Index of Authorities must contain a list of all legal authorities cited in any section of the Memorial. The Index must include the page number(s) of the Memorial on which each authority is cited.
- d. **Teams are not permitted to raise arguments in the orals that are not present in the memorial.**

2.3 EVALUATION OF MEMORIALS:

- a. Every Memorial will be marked on a total of 100 marks and the Team Memorial Marks will be the Aggregate of the total of both the sides.
- b. Memorials will be judged by a special panel of judges.
- c. The following will be the Marking Criteria and the Marks Allocated to each category:

1. Presentation of facts	- 15 MARKS
2. Interpretation of law	- 25 MARKS
3. Quality of language	- 10 MARKS
4. Depth of research	- 25 MARKS
5. Relief sought	- 5 MARKS
6. Adherence to the guidelines	- 20 MARKS

TOTAL - **100 MARKS**

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- d. **Best Memorial:** The memorials, which secure the highest score based upon the cumulative marks of the two memorials submitted, shall be adjudged as the Best Memorial.

2.4 Exchange of Memorials:

- a. There shall be an exchange of memorials between the respective opponent participating teams as would be placed after the draw of lots in all the rounds of the competition.
- b. The teams are prohibited from making any marks on the memorials thus exchanged. They are also prohibited from making any copies of such memorials.
- c. The teams shall return the exchanged memorials to the Court officer of the respective round.

3. ORAL PRESENTATION

3.1 ROUNDS: The competition has been schematized to consist of:

- Preliminary Rounds,
- Quarter-finals,
- Semi-finals and
- Final.

3.2 SELECTIONS: While selection for quarter-finals would be on win basis, the quarter-final, semi-final and final rounds itself would be on a 'knock-out' basis. In case of a tie, the aggregate score of the team would be considered. In the prelims, the top 8 teams who have won both the preliminary rounds shall proceed to the Quarters. In the event that there are less than 8 teams with 2 wins, the aggregate score shall be looked into.

3.3 Mooters who have given their names as Speakers of the team alone would be allowed to speak during the oral presentation.

3.4 TIME LIMIT: Each team will have a maximum of:

- a. **20 minutes, in preliminary rounds and quarter-final rounds** to present their oral submissions, of which no Speaker shall be permitted to address the Court for more than 15 minutes,
- b. **30 minutes, in semi-final rounds** to present their oral submissions, of which no Speaker shall be permitted to address the Court for more than 20 minutes, and;
- c. **45 minutes, in finals** to present their oral submissions, of which no Speaker shall be permitted

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to address the Court for more than 25 minutes.

3.5 REBUTTAL/SUR-REBUTTAL: The maximum time provided would include the time that each team may want to reserve for their rebuttal/sur-rebuttal. At the commencement of each session the team shall notify the Court Officer as to the division of time between the 2 speakers (including rebuttal/sur-rebuttal). In case any speaker continues to speak after the completion of his/her time, the additional time that was used, will be deducted from the time allocated to his/her co-speaker, or from the time allocated for the rebuttal/sur-rebuttal, as the case may be. The final decision as to the time structure and the right to rebuttal/sur-rebuttal will vest with the Judges.

3.6 SECRECY OF IDENTITY: During the course of the Oral Submissions, the speaker shall neither reveal his/her identity nor the identity of their college/university by any means whatsoever. Such actions on part of any member of the team will lead to disqualification of the team from the competition.

3.7 All teams will be expected to carry with themselves any case law or authorities, which they intend to refer. Teams would not be provided any materials or case laws or given access to library or any photocopying facilities by the organizing institution.

3.8 Passing of reference materials to the judges shall be routed through the Court Officers.

3.9 EVALUATION OF THE ORAL ROUNDS:

a. Speakers would be adjudged under the following categories during their oral presentation:

- Knowledge of law
- Court manners
- Analysis of facts,
- Flow of Arguments and
- Response to Judges' Questions.

b. The decision of the judges as to the marks allotted to any team shall be final. So as to ensure uniformity in the marking system all the judges will be provided with a marking guideline.

c. Memorial scores shall be added for all preliminary rounds. In the quarters, semi-finals and finals, memorial scores will be taken into consideration only in the event of a tie.

4. AWARDS

- **Winners – The K.R.Ramamani Golden Cup and Cash prize of INR 50,000/-**

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- **Runners-up – The K.R.Ramamani Silver Cup and cash prize of INR 25,000/-**
- **Best Memorial - Best Memorial Award of INR 5,000/-**
- **Best Speaker - Best Speaker Award of INR 5,000/-**
- **Best Research Paper – Medal + INR 20,000/-**

5. MISCELLANEOUS

5.1 TRAVEL DETAILS:

a. Teams are requested to dispatch their travel plan along with their Registration. Any change in the already intimated travel plan, shall be mailed to the organisers at the earliest possible time.

5.2 **SCOUTING:** Scouting is strictly prohibited. Teams found scouting will be disqualified immediately.

5.3 GENERAL ETIQUETTE:

a. The Organisers reserve the right to take appropriate action for any unethical, unprofessional and immoral conduct.

5.4 DELAYS IN APPEARANCE/PRESENTATION

a. If a team scheduled to take part in a round does not appear within 10 minutes of the scheduled time, the other team shall be allowed to submit ex-parte.

b. The criteria of rebuttals shall not be considered in such cases for evaluation in place of which an average for the same would be given on the basis of the marks scored by such team on other criteria.

5.5 **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.

5.6 Interpretation of Guidelines:



**Memorial National Taxation
Moot Court Competition**



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SCHEME OF COMPETITION 2013-2014

EVENT	DATE/TIME
	(All times are in IST)
1. REGISTRATION	- ON OR BEFORE 3 rd , March, 2014
2. MEMORIAL SUBMISSION	- ON OR BEFORE 10 th March, 2014
3. DESK REGISTRATION	- 4.00 PM- 14 th March, 2014
4. PRELIMINARY ROUNDS	- 9.00AM – 1.00 PM, 15 th March, 2014
5. QUARTER FINALS	- 3.00 PM – 5.30 PM, 15 th March, 2014
6. SEMI FINALS	- 10.00 AM – 12.30 PM, 16 th March, 2014
7. FINALS	- 3.00 PM – 5.00 PM, 16 th MARCH, 2014
8. VALEDICTORY FUNCTION	- 5.00 PM, 16 th MARCH, 2014