

1ST Y. P. TRIVEDI GOVERNMENT LAW COLLEGE TAX MOOT COURT COMPETITION, 2017

(AN INITIATIVE OF THE CHAMBER OF TAX CONSULTANTS)

14th & 15th April, 2017

OFFICIAL RULES

1. General

- 1.1 Students can register by forming a team of a maximum of three (3) members (two speakers and one researcher) and a minimum of two (2) members (two speakers).
- 1.2 Participation is restricted to bona-fide law students either enrolled in the 3-year L.L.B Law course or the 5-year integrated law course in Mumbai. Each college may send **one team only**.
- 1.3 To register for the competition, teams must scan and send their duly filled registration form via email to mca@glcmumbai.com on or before **20th March, 2017**. A Hard Copy of the Registration Form must be sent to Government Law College, 'A' Road, Opposite Churchgate Railway Station, Churchgate, Mumbai – 400020 latest by 28th March, 2017. Participation is restricted to **8 teams** only on *first-come-first-serve* basis.
- 1.4 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.
- 1.5 The dress code for the participants during the Rounds of the competition shall be Western Black and White formals for Gentlemen and Western or Indian Black and White Formals for Ladies.

2. Competition Rounds

- 2.1 The competition rounds shall be held over a period of two days, i.e. 14th and 15th April, 2017.
- 2.2 The Preliminary Round will consist of one (1) Mooting Round and will be a 'Knock-Out' Round where the winner of each Preliminary Round will advance to the Semi-Final Round
- 2.3 A team shall be credited with a win in the Preliminary Round if their Round Total as defined in clause 5.2 & 5.3 is greater than that of the opposing team. In the event of a tie in the Round Total of the teams, the decision of the judges will be deemed to be final.
- 2.4 The sides that teams shall represent in the Semi-Final Round will be decided on the basis of a draw of lots.
- 2.5 Four (4) teams shall advance to the Semi-Final Round of Arguments from the Quarter-Final Round of Arguments. The Semi-Final Round pairing will be according to a draw of lots.
- 2.6 The Semi-Final Round shall consist of one (1) Mooting Round and will be a "Knock-Out" Round as well where the winners of each Semi-Final Round pairing will advance to the Final Round of Arguments.
- 2.7 A team shall be credited with a win in the Semi-Final Rounds if their Round Total is greater than the opposing team.
- 2.8 Two (2) teams shall advance to the Final Rounds from the Semi-Final Rounds. The Final Round pairings will be according to a draw of lots.
- 2.9 The Final Round shall also consist of one (1) Mooting Round, which will be a "Knock-Out" Round where the team with the higher Round Total shall be declared as the Best Team.

3. Memorials

- 3.1 All teams must submit Memorials/Written Submissions for both sides (Appellant & Respondent).
- 3.2 All teams must submit typed Memorials fulfilling the following specifications:
- 3.2.1 Memorials shall contain the following:
- (i) Index.
 - (ii) Index of Authorities.
 - (iii) Statement of Jurisdiction.
 - (iv) Synopsis of Facts.
 - (v) Summary of Arguments.
 - (vi) Body of Arguments.
 - (vii) Conclusion / Prayer.
- 3.2.2 The Memorial shall not be more than twenty five (25) pages, including the Body of Arguments, which shall not be more than twelve (12) pages.
- 3.2.3 All Memorials must have a soft cover and must be spiral bound.
- 3.2.4 The cover page of the Memorial must follow the following colour scheme:
Blue: Appellant cover page and **Red:** Respondent cover page.
- 3.2.5 The Memorial shall be typed on A4 size page in Font type: Times New Roman, Font size: 12, Spacing of one and a half & 1 inch margin on all sides. Footnotes: Font size 10, double-spacing between 2 separate footnotes.

- 3.2.6 The Memorial must not contain any Annexure/ Photographs / Sketches / Exhibits / Affidavit etc. Violation of the said provision will subject the team to disqualification.
- 3.3 All teams must submit six (6) hard copies of the Memorial for each side **on 14th April, 2017 at the time of orientation of the competition.**
- 3.4 A covering letter must be enclosed with the Memorials specifying the name and details of the team for the purpose of identification of the Memorials.
- 3.5 Teams will be allotted a unique team code, which must be placed on the top right hand corner of the Memorial cover-page.
- 3.6 The identity of the team or the names of the participants should **not** be revealed in the Memorial in any manner whatsoever. Teams disclosing their identity through the Memorials will be subject to immediate disqualification.
- 3.7 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 Bench Judges and shall not be returned to the participants.
- 3.8 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.
- 3.9 Memorials not following any of the above specifications will be penalised.

4. Oral Submissions

- 4.1 As specified hereinabove in clause 1.1, each team shall have two speakers who shall divide the oral submissions between themselves.
- 4.2 During the course of the Oral Submissions no speaker shall reveal his/her identity by any means whatsoever.
- 4.3 Each team will have a maximum of 30 minutes to present their Oral Submissions. This would include the time that each team may want to reserve for their rejoinder / sur-rejoinder.
- 4.3.1 At the commencement of each session of Oral Submissions each team shall notify the Court Officer as to the division of time between the 2 speakers as well as the amount of time that the team wishes to reserve for their rejoinder / sur-rejoinder. A maximum of 5 minutes can be reserved for the rejoinder/ sur-rejoinder.
(Rejoinder: Rebuttal)
- 4.3.2 No speaker will be permitted to address the Court for more than 20 minutes inclusive of the time reserved for a rejoinder / sur-rejoinder (if any).
- 4.3.4 Five (5) minutes before the completion of the allocated time for each speaker there will be a warning bell, and at the completion of the allocated time for each speaker there will be a final bell.
- 4.3.5 If any speaker continues to speak after the completion of his/ her time, the additional time which he/ she speaks for will be deducted from the time allocated to his/ her co- speaker, or from the time allocated for the rejoinder and sur-rejoinder, as the case may be.
- 4.4 The final decision as to the time structure and the right to rejoinder / sur-rejoinder will be that of the Judges of the Bench.

- 4.5 All teams will be expected to carry with themselves any case law and authorities, which they intend to refer to during the course of their Oral Submissions.
- 4.6 During the course of oral submissions the participants cannot submit to the court any material containing pictorial representation whatsoever. Further the participants will not be permitted to make any audio/visual representation nor will they be allowed to use personal computers, laptops and any other technical or mechanical device during their oral submissions.
- 4.7 If at any instance a submission is made with any material in violation to Clause 4.6 and if any picture, sketches, photos, cartoons, caricatures, audio film, video film, projector-slide or a computer generated image is submitted or presented to court, the teams shall be subject to disqualification.

5. Marking Criteria for the Oral Submissions

- 5.1 Each Speaker will be marked on a total of 100 marks by each Judge of the Bench.
- 5.2 The Round Total will be the aggregate of the total of the two (2) speakers.
- 5.3 The following will be the Marking Criteria and the Marks Allocated to compute the Round Total for each team.

S. No	Marking Criteria	Marks Allotted
1.	Knowledge and Application of Relevant Law	25
2.	Interpretation and Use of Facts	25
3.	Ingenuity and Ability to Answer Questions	20
4.	Organisation and Flow of Arguments	20
5.	Style, Poise, Courtesy and Demeanour	10
	Total	100

5.4. The decision of the judges as to the marks allotted to any team shall be final.

5.5 So as to ensure uniformity in the marking system all the judges will be provided with a marking guideline.

6. Awards

6.1 The following awards shall be presented:

- i. Best Team
- ii. 2nd Best Team
- iii. Best Speaker

6.2 All participants will be presented with Certificates of Participation and all the winners of awards as specified in Clause 6.1 will be presented with Certificates of Merit and trophies.

7. Miscellaneous

7.1 No member of any team or any individual connected with any team will be permitted to hear the arguments in any court room in which that team is not one of the contesting teams whilst that team is still in the competition. The Organisers shall take strict action, including disqualification from the competition, against any team found to be scouting through a team member or through any other means.

7.2 All Participants are expected to maintain decorum in Court during the rounds of the competition and are expected to conduct themselves in a manner befitting the legal profession.

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

7.4 The Organisers decision as regards the interpretation of Rules or any other matter related to the competition will be final.

7.5 If there is any situation, which is not contemplated in the Rules, the Organisers decision on the same shall be final.

7.6 The Organisers reserve the right to vary, alter, modify, or repeal any of the above rules if so required and as they may deem appropriate.

8. Requests for Interpretation of the Case study and Rules of the Competition

- 8.1 All requests for interpretation of the case study and rules of the competition must be directed to the General Secretary, Moot Court Association.
- 8.2 Such requests for interpretation must be sent via e-mail to mca@glcmumbai.com and the subject of the e-mail must read "*Request for Interpretation*"
- 8.3 The deadline for the for requests for interpretation of the case study is **1st April, 2017**.

9. 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.

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