



8th K.R.RAMAMANI MEMORIAL NATIONAL
TAXATION MOOT COURT COMPETITION 2017-2018

FEBRUARY 23rd to 25th, 2018

MOOT PROPOSITION, RULES AND SCHEDULE

Organised by:

THE TAMILNADU DR. AMBEDKAR LAW UNIVERSITY
SCHOOL OF EXCELLENCE IN LAW, CHENNAI

Along With

SAPR ADVOCATES

(Subbaraya Aiyar, Padmanabhan & K.R.Ramamani Advocates)



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THE 8TH K.R. RAMAMANI MEMORIAL NATIONAL TAX MOOT COMPETITION:

In a fitting tribute to Late.Shri.K.R.Ramamani, the TNDALU School of Excellence in Law in association with S.A.P.R. Advocates started a national level taxation moot court, the aim of which, is to be a high-quality event focused on taxation.

The 8th K.R.Ramamani Memorial National Taxation Moot Court Competition is going to take place **in the School of Excellence campus of the TNDALU in Chennai on February 23rd, 24th & 25th, 2018.** This event will be graced by sitting and retired Justices of the Madras High Court, President & Members of the Income Tax Appellate Tribunal (ITAT), leading legal luminaries, chartered accountants, law students and faculty.

We have provided for a **Moot Court Competition and a Research Paper submission** - both of which have large **cash prizes and trophies**. We also give out awards for Best Memorial and Best Speaker and the Moot Court Winners are called for an internship at S.A.P.R Advocates, Chennai.

The field of taxation is highly complicated and needs considerable expertise. In recent years, with the opening up of our economy, there is a huge demand for expertise in the area of International Taxation especially in issues related to transfer pricing, DTAA's and cross-border tax planning schemes. There is enormous potential for law students in the field of taxation and we hope that this Moot Court Competition would go towards crystallizing interest in taxation in the minds of budding lawyers.

Our aim is to create a Moot Court competition which stands the test of time and becomes an integral part of the calendar year for law colleges. With your support and co-operation, we intend to expand the scope of the K.R.Ramamani Memorial Taxation Moot Court Competition in the coming years.

ABOUT LATE SHRI.K.R.RAMAMANI:



Late.Shri.K.R.Ramamani was a legal giant in the field of taxation and was well known throughout India, especially in the south, for his legal acumen and expertise in the field of taxation. He was sought after by people from all walks of life for his expertise and advice for lawyers, accountants, industry leaders, celebrities or government officials. He nurtured and worked with, via the **Subbaraya Aiyar, Padmanabhan & Ramamani (S.A.P.R) Advocates firm**, dozens of lawyers in his time - most of whom are leading lawyers today. Even with his busy schedule, he found time to teach a popular course on taxation at the TNDALU for many years. He was on the Board of more than twenty listed companies and is fondly remembered by one and all for his saintly nature, kindness and humility.

ABOUT SAPR:

The firm was founded in the year 1952 by **Late Shri M.Subbaraya Aiyar**, a person who was not only a leading advocate but also a visionary. Shri.Subbaraya Aiyar was well-known for being instrumental in the establishment of renowned institutions such as Madras Institute of Technology (M.I.T, Chennai), Vivekananda College etc.

The firm was initially formed with Shri.Subbaraya Aiyar, Shri M.M.Ismail, Shri Sethuraman and Shri.Padmanabhan as Partners. However, in the year 1960, the firm was reconstituted with Shri.Subbaraya Aiyar, Shri.Padmanabhan and Shri K.R.Ramamani as Partners and was renamed at **M/s. Subbaraya Aiyar, Padmanabhan and Ramamani Advocates(S.A.P.R)**. The firm has been in active practice in the field of Corporate Law and Taxation for close to **60 years**

The firm has been involved at the forefront of taxation issues throughout its history and has produced and/or been associated with many legal stalwarts and doyens right from its

inception. Some of the notable alumni of the firm who have served or currently serve in the judiciary are **Late Justice M.M.Ismail, Late Justice S.Sethuraman, Justice P.P.S.Janardhana Raja, Acting Justice of the Madras High Court, Smt.Asha Vijayaraghavan, Judicial Member , ITAT Mumbai.** The firm has also produced or been associated with **many Standing Counsels and around half a dozen Senior Advocates** over the last six decades. It can be said that many of the leading advocates in South India today, in the field of taxation, have been associated with the SAPR firm at some point of time or other in their career.

The firm continues in its haloed tradition even today specializing in different branches of laws thereby providing a single window facility to the business community for all their legal requirements in the form of taxation consultancy, opinion, arbitration and conciliation, documentation approvals and litigation.

The areas of specialization of the firm are in all statutes concerning **Direct and Indirect Taxes.** The firm also advises corporate firms as to tax planning activities in both direct and indirect taxes. It also handles requirements with reference to Registration under Indirect-tax Laws. The firm provides assistance and advice for incorporation, amalgamation, mergers and demergers of Companies. The firm also handles all requirements with Reserve Bank of India, Secretariat of Industrial Approvals (SIA) in connection with any approval or permission that needs to be obtained for a Joint Venture, Equity Participation, Acquisition of Shares, Foreign Collaboration, External Commercial Borrowings etc., The firm undertakes Registration of Patents, Copy Rights and Trade Marks and also appears before the Authorities in connection with the same.

The firm represents clients in all Forums including Registrar of Companies, MRTP commission, Company Law Board, ITAT, High Courts and Supreme Court of India.

MOOT PROPOSITION 2017-18:

Substantial Questions of Law: Department is on appeal before Hon'ble Madras HC on:

1. *Whether, on the facts and in the circumstances of the case, the Tribunal is right in law that the sale consideration was diverted to the Corporation by overriding title.*

2. *Whether on the facts the Tribunal was right in holding that –*

“since the expenditure in this case is only the acquisition of full ownership prior to act of transfer of property which stood diminished by reason of transfer of some interest in the property by way of mortgage, the expenditure in question is an expenditure incurred for the purpose of transferring the full ownership rights in the property’ and hence entitled to deduction u/s 48(i) of the amount paid to the TN Financial Corporation’”

Facts:

1. The assessee, Mr.V.Markiv, stood guarantee for repayment of a loan taken by a private limited company, Vulcan BPO Pvt Ltd, of which the assessee was the main promoter (99% shareholding) from the TN Financial Corporation and had also mortgaged certain property belonging to him in favour of the Corporation.

2. In exercise of its rights under the document of mortgage, the Corporation sold the property and appropriated the entire proceeds towards discharge of the loan taken by Vulcan BPO Pvt Ltd (Rs.2 cr loan which was equivalent to property sale value).

3. The Income-Tax Officer (ITO) held that the assessee should be deemed to have received the entire sale proceeds and computed capital gains on the entire sale proceeds thereon. On appeal by assessee, CIT(A) merely upheld order of the ITO

4. On appeal against CIT(A) by the assessee, the Tribunal recorded the undisputed factual position that no amount was received by the assessee, that the entire sale consideration was paid directly to the Corporation by the purchasers and it was thereafter that the mortgaged property was released.

5. The Tribunal held that the sale consideration was diverted to the Corporation by overriding title. It also upheld the alternate view that the amount settled is part of the cost u/s 48(i)

6. The Assessee relied on the cases of:

- CIT Vs. Thressiamma Abraham (227 ITR 802 Ker)
- CIT Vs. Shakuntala Kanthilal (190 ITR 56 Bom)
- CIT Vs. Abrarr Alvi (247 ITR 312 Bom)
- Gopinath Nath Pal and Sons Vs. DCIT (278 ITR 240 Cal)
- CIT Vs. Rudra Industrial Commercial Corporation (244 CTR 304 Kar)
- Addl CIT Vs. Mohanbhai Pamabhai (165 ITR 166 SC)
- Raja Bejoy Singh Dhudhuria vs CIT ((1933) 35 BOMLR 811)
- Addl.CIT Vs. Glad Investments Private Limited. (105 TTJ Delhi 393)

7. The Department relied on the decisions of:

- CIT Vs. Roshanbabu Mohammed Hussein Merchant (144 taxman 720 Bom)
- V.S.M.R.Jagdishchandran Vs. CIT(227 ITR 240 SC)
- CIT Vs. Attili N.Rao (252 ITR 880 SC)
- R.M.Arunachalam etc. vs CIT (141 CTR SC 348)
- Ambat Echukutty Menon vs CIT (87 ITR 129 Ker)

8. Contentions of Assessee: The assessee distinguished the various cases relied on by the Department stating that:

a. There are two kinds of mortgages (as clearly delineated in the case laws relied by the Department itself):

i. One type of mortgage is a self-created mortgage i.e. mortgage of property owned by assessee for the direct benefit of the assessee and the

ii. Other type of the mortgage is a mortgage on property owned by assessee but created for someone else's benefit. This type of mortgage can either be an inherited mortgage (like a son inheriting a father's mortgaged property) (or) it can be like in the instant case a mortgage

given as a guarantor for a company in which the assessee is interested in.

b. The assessee's contention is that only for the self-created mortgage will the capital gains be assessable to tax on the entire property sale cost. This is because the assessee has gained a benefit on the mortgage directly. When the assessee is a guarantor for another who defaults and hence the assessee loses the property, it does not gain any benefit.

c. The assessee points out that even in the cases relied by the Department, this delineation of types of mortgages and the corresponding Capital Gains application is brought out. d. The assessee also pointed out that in Roshanbabu Mohammed Hussein (supra) relied on by Dept, the HC held after discussing all the relevant decisions that there was a clear distinction between the obligation to discharge the mortgage debt created by previous owner and obligation to discharge debt by assessee itself. The same rationale can be applied to the instant case to say there is a distinction between clearing mortgage debt of a company assessee stood guarantee for vs clearing mortgage debt of the assessee itself. e. The assessee stresses that definition of profit is the difference between assets and liabilities between two points of time and if such a definition were adopted the difference between self-created mortgage and the instant case where the assessee stands to lose his asset and not gain anything for the same will clearly be brought out f. The assessee further points out that R.M.Arunachalam (supra), in fact, specifically refused to answer the question about overriding title as it was raised before the SC for the first time and that no case has dealt with this aspect except Thresiamma Abraham (supra), a fact which was not appreciated in Ambat Echukuty Menon (supra)

9. Contentions of the Department:

a. The Department relies on the above case laws and says the facts are identical to Thresiamma Abraham case (supra) which has specifically been overturned by Ambat Echukuty Menon (supra) and that this issue is clearly covered in favour of the Department by Attili N. Rao (supra) SC.

b. The issue is that there was a sale, capital gains has to be paid on the sale consideration minus cost of acquisition; the fact there was a mortgage and amount was paid to release it etc is a secondary event and is of no consequence to the capital gains point of taxation and quantum thereof.

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RULES AND REGULATIONS

1. GENERAL RULES

1.1 DATE & VENUE OF THE COMPETITION:

The 8th K.R.Ramamani Memorial National Taxation Moot Court Competition will be held on **February 23rd, 24th and 25th, 2018** at the **School of Excellence in Law, The Tamilnadu Dr. Ambedkar Law University, Chennai – 600 096.**

1.2 TEAM ELIGIBILITY & TEAM COMPOSITION:

- a. Participation is strictly restricted to *bona fide* law students enrolled in the three years or five-year LL.B. or B.L. degree course in any institution recognized by the Bar Council of India.
- b. Only one team is permitted to participate from each registered institution.
- c. 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'.

1.3 REGISTRATION PROCEDURE:

The Registration Formalities shall be done in two steps:

- a. Provisional Registration of the participating institutions shall be sent to krramamani2018@gmail.com on or before **15th January 2018, 11:59 PM.**
- b. Upon receipt of an e-mail confirming provisional registration from the Organizing Committee, participants shall complete the Registration Formalities-
 - i. Participants shall send a soft copy of the duly filled in Registration Form along with the scanned copy of the Demand Draft on or before 27th January, 2018.
 - ii. The Hard Copy of the duly filled in Registration Form along with the **Demand Draft for Rs.3000/-** drawn in favor of "**The Registrar, The Tamil Nadu Dr. Ambedkar Law University, Chennai,** payable at Chennai shall reach the

8th K.R. RAMAMANI MEMORIAL NATIONAL TAXATION MOOT COURT COMPETITION

Organizing Committee on or before **31st January, 2018, 05.00 PM** via Speed Post or Courier. The address for correspondence is as specified in Rule 9.1.

- iii. Teams that have completed Registration in accordance with the above shall be assigned a Team Code. All correspondence to the Organizing Committee shall specify only the Team Code.
- iv. No alteration in the Team Composition shall be permitted after the receipt of the Registration Form, except at the sole discretion of the Organizing Committee.

1.4 DRESS CODE:

- a. Participants shall be appropriately attired for the rounds of the competition. Robes and collar bands are not permitted.
- b. The Dress Code for the **Inauguration, Oral Rounds and Valedictory & Prize Distribution** shall strictly be:
 - i. For **Gentlemen** - Western Formals (White formal shirt with black formal pants and a black blazer); and
 - ii. For **Ladies** - Western Formals (White formal shirt with black formal pants/black formal skirt and a black blazer) or Indian Formals (white kurta with black pants and either a black waistcoat or black blazer).

2. CLARIFICATIONS

Clarifications to the Moot Proposition shall be sought by sending an e-mail to krramamani2018@gmail.com on or before **5th February, 2018, 11.59 PM**. Clarifications sent after this date shall not be entertained at any cost.

3. MEMORANDUM/WRITTEN SUBMISSIONS

3.1 SUBMISSION OF MEMORANDUM:

- a. Participants are required to submit Memorandum or Written Submissions for both the Petitioner and the Respondent.
- b. Teams shall e-mail two Soft Copies each of the Memorandums, in PDF and Microsoft Word formats, i.e. four (4) separate file attachments, on or before **15th February, 2018, 11:59 PM** to krramamani2018@gmail.com. *For example*, if the assigned team code is 51, the team shall title the Petitioner and Respondent Memorandums as “51P” and “51R” respectively. The Soft Copy should be compatible with at least Microsoft Word 2007. Late submission shall attract penalties in accordance with Rule 3.3.
- c. Only the Team Code shall be specified on the Memorandum. Any reference to the participating institution/college/university shall result in immediate disqualification.
- d. Teams shall send **six (6) Hard Copies each of the Petitioner and Respondent Memorandums** on or before **19th February, 2018, 05.00 PM** via **Speed Post** or **Courier** to the address mentioned in Rule 9.1. Late submission shall attract penalties in accordance with Rule 3.3.
- e. No amendment to the memorandum shall be permitted after submission of the soft copies. Variation found in the Hard Copy shall be penalized in accordance with Rule 3.3.
- f. The last date for sending the Soft Copy of the Memorandum with penalties is **18th February, 2018** and Hard Copy of the Memorandum with penalties is **21st February, 2018, 05.00 PM** beyond which the same shall not be accepted at any cost.
- g. Participants are advised to carry additional copies of their Memorandum for their own use. Copies submitted to the Organising Committee shall be used for the evaluation of the Memorandum, for the Exchange of Memorandum and for the Judges Bench for each of the Oral Rounds.
- h. The Organising Committee reserves the right to use the memorandum submitted by the participating teams, as it deems appropriate. The memorandum submitted shall not be returned to the participants.

3.2 CONTENTS OF THE MEMORANDUM:

- a. Each Memorandum shall contain at least the following sections:
 - i. Cover Page (shall include Year of the Competition, Cause Title, Forum/Court, designation as Petitioner or Respondent Memo, Team Code on the top right corner - e.g. 51P or 51R)
 - ii. Table of Contents

- iii. Index of Authorities
 - iv. Statement of Jurisdiction (strictly restrict to 1 page)
 - v. Summary/Statement of Facts (strictly restrict to 1 page; argumentative Statement of Facts shall be penalized)
 - vi. Issues Raised/Questions Presented
 - vii. Summary of Arguments/Pleadings
 - viii. Arguments Advanced/Written Pleadings (strictly restrict to 20 pages or less)
 - ix. Prayer
- b. The following content specifications shall be strictly adhered to:
- Language: English
- Body Font & Size: Times New Roman, 12; Line Spacing: 1.5
[The spacing need not be followed for the Cover Page, any Tabular Column, Header or Footer]
- Footnotes Font & Size: Times New Roman, 10; Line Spacing: 1.0; Paragraph Spacing: None; No additional space between footnotes
- Alignment (Body & Footnotes): Justified
- Margin: 1 inch on all 4 sides
- Citation Method: *The Bluebook, A Uniform System of Citation*, Harvard Law Review, 19th edition
- Substantive Footnoting is strictly prohibited.
- c. The following printing specifications shall be strictly adhered to:
- i. The Cover Page shall be:
Blue for Petitioner Memorandum
Red for Respondent Memorandum
 - ii. Only white A4 sized paper shall be used for all other pages. Use of recycled papers is encouraged.
 - iii. The Memorandums shall be printed on only one side. The total number of pages in the memorandum shall not exceed 30 pages.
 - iv. The Memorandums shall be spiral bound. No other form of binding shall be accepted.
 - v. The Memorandums shall not contain any Annexures/Appendices, Photographs, Sketches, Exhibits, Affidavits, etc.
- d. Teams are not permitted to raise arguments in the orals that are not present in the memorial.

3.3. EVALUATION OF THE MEMORANDUM

- a. The Memorandum will be evaluated by a separate panel of judges who will not Judge in the Oral Rounds.
- b. Every Memorandum will be marked on a total of 100 marks and the Team Memorandum Marks will be the Aggregate of the total of both the sides.
- c. The following shall be the judging criteria:

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

VIOLATION	PENALTY
Late Submission - Soft Copy	1 point per day per Memo
Late Submission - Hard Copy	1 point per day per Memo
Any violation under Rule 3.2 (a.)	1 point for each violation under the Rule
Any violation under Rule 3.2 (b.)	0.5 point for each violation under the Rule
Any violation under Rule 3.2 (c.)	1 point for each violation under the Rule
Variation in content between Soft Copy and Hard Copy	0.5 point for each variation
Violation of Anonymity	Disqualification

4. ORAL ROUNDS

4.1 GENERAL PROCEDURE:

- a. Teams are requested to bring their appropriate institution ID cards.
- b. The language to be used during the Rounds is English.
- c. The Competition shall consist of the following rounds:
 - i. Preliminary Rounds; and
 - ii. Advanced Rounds:
 - (i) Quarter-finals,
 - (ii) Semi-finals,
 - (iii) Finals.
- d. During each of the abovementioned rounds, the order in which the teams shall present their arguments is as follows:
 - i. Petitioner Speaker 1
 - ii. Petitioner Speaker 2
 - iii. Respondent Speaker 1
 - iv. Respondent Speaker 2
 - v. Rebuttal: Petitioner - Any one of the Two Speakers
 - vi. Sur-rebuttal: Respondent - Any one of the Two SpeakersSur-rebuttal may be permitted only at the discretion of the Judges.
- e. The Best Speaker Award shall be determined on the basis of the individual aggregate score of the Speaker taken only from the Preliminary Rounds.
- f. The Researcher shall not be permitted to address the Court during the Oral Rounds. The Researcher may however, be permitted to pass notes to the Speakers at the discretion of the Judges.
- g. Teams are not permitted to raise issues in the Oral Rounds that have not been submitted in the Memorandum.
- h. The use of mobile phones, laptops, or any other electronic gadgets is strictly prohibited during the Oral Rounds.
- i. Participants may use their own bare acts, print outs and commentaries provided that anonymity is not violated during the Rounds.
- j. The decision of the Judges as to the marks allotted to each team shall be final.

- k. So as to ensure uniformity in the marking system all Judges will be provided with a scoring guideline.

4.2 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 at the discretion of the Judges to not be deducted from the time of the subsequent Speaker.
- c. The finality of the decision as to the time structure and the right to Rebut or Sur-rebut shall vest with the Judges.

4.3 COMPENDIUM:

- a. All relevant case laws and statutory material to be passed on to the Judges during the Oral Rounds may be submitted in the form of a Compendium **10 minutes prior** to the commencement of the Rounds to the Bench Clerks.
- b. The Compendium shall not exceed 75 pages whether printed on one side or both sides. For this purpose, each side shall be considered as one page.
- c. Participants are also permitted to pass on relevant material to the Judges, at their discretion, any time after the commencement of the Rounds and before its completion.
- d. The Compendium or other relevant materials shall be returned to the participants after the completion of each Round.
- e. Participants shall ensure that anonymity is not violated while passing on 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.

4.4 EXCHANGE OF MEMORANDUM:

- a. Teams are prohibited from making any marks on the memorandum thus exchanged. Teams are also prohibited from taking photocopies of such memorandums.
- b. The opponent's memorandum shall be returned to the Bench Clerks after the completion of each Round.

4.5 PRELIMINARY ROUNDS:

- a. Every team shall argue twice in the Preliminary Rounds, once for the Petitioner and once for the Respondent.
- b. No two teams shall face each other more than once in the Preliminary Rounds.
- c. Each side shall get a maximum time of **30 minutes** to present their arguments of which no Speaker shall be permitted to address the Court for more than 18 minutes. The time limit is inclusive of the time for Rebuttal or Sur-rebuttal respectively. The maximum time for Rebuttal is 2 minutes and the maximum time for Sur-rebuttal is 1 minute.
- d. The Total Score of the Preliminary Rounds of a team shall be only the Oral Rounds Score.
- e. The top eight (8) teams from the Preliminary Rounds shall advance to the Quarter-finals.
- f. The top eight teams shall qualify on the basis of the maximum number of wins per team. In the event there are less than 8 teams with 2 wins, the aggregate score shall be considered. In the event of a tie, the memorandum score of the team shall be considered.

4.6 ADVANCED ROUNDS:

- a. Every team shall argue 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. In the event of a tie, the memorandum score of the team shall be considered.

4.6.1 QUARTER-FINALS

- i. The maximum time for arguments per side shall be the **same as in the Preliminary Rounds.**
- ii. The top four (4) teams from the Quarter-finals shall advance to the Semi-finals.

4.6.2 SEMI-FINALS

- i. Each side shall get a maximum time of **45 minutes** to present their arguments of which no Speaker shall be permitted to address the Court for more than 25 minutes. The time limit is inclusive of the time for Rebuttal or Sur-rebuttal respectively. The maximum time for Rebuttal is 5 minutes and the maximum time for Sur-rebuttal is 2 minutes.
- ii. The top two (2) teams from the Semi-finals shall advance to the Finals.

4.6.3 FINALS

- i. The maximum time for arguments per side shall be the **same as in the Semi-finals.**
- ii. The winner of the Final Round shall be declared the Winner of the Competition.

5. SCOUTING

- a. Scouting is strictly prohibited.
- b. Any person may submit a complaint regarding Scouting to the Organising Committee.
- c. Teams found scouting shall be disqualified immediately.

6. AWARDS

The following Awards shall be given away during the Valedictory & Prize Distribution:

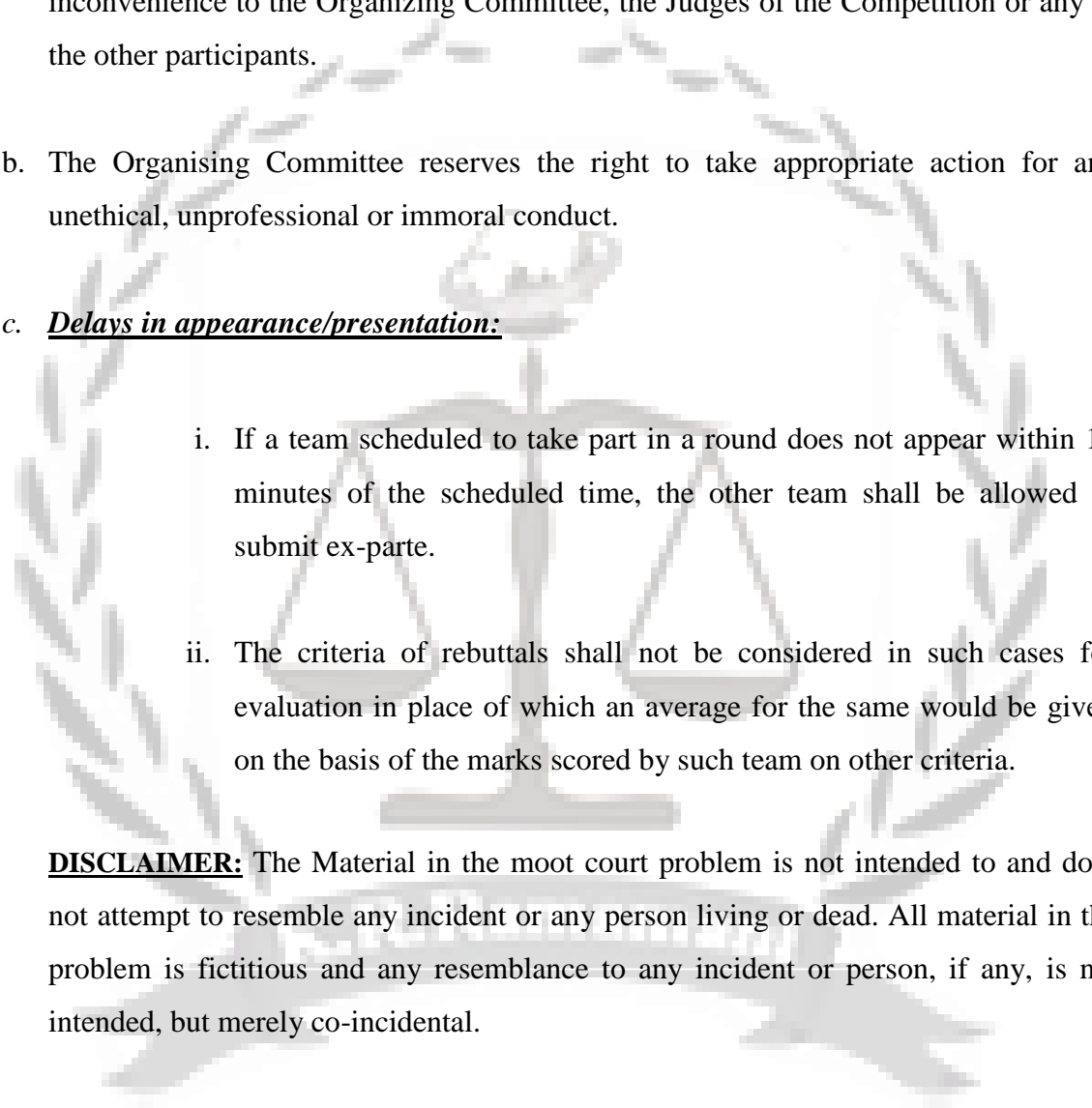
- a. Winners - The K.R. Ramamani Golden Cup and Cash prize of INR 50,000/-
 - b. Runners-up - The K.R. Ramamani Silver Cup and cash prize of INR 25,000/-
 - c. Best Memorial - Best Memorial Award of INR 5,000/-
 - d. Best Speaker - Best Speaker Award of INR 5,000/-
 - e. Best Research Paper - Medal + INR 20,000/-
- b. All participants of the Competition will be given Certificates.
 - c. All teams shall be present during the Valedictory & Prize Distribution. Certificates will only be given to the teams present during the Valedictory & Prize Distribution.

7. ACCOMMODATION, TRANSPORT & FOOD:

- a. Accommodation shall be provided to the participating teams from the **morning of 23rd February, 2018**, till the **morning of 26th February, 2018** and Food shall be provided from 23rd February, 2018 night till 25th February, 2018 evening.
- b. Transport shall be provided from the Airport/ Railway Station to the accommodation on **23rd FEBRUARY, 2018**.
- c. 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.

8. MISCELLANEOUS

8.1 GENERAL ETIQUETTE:

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- a. Participants are expected to behave in a dignified manner and not to cause any inconvenience to the Organising Committee, the Judges of the Competition or any of the other participants.
 - b. The Organising Committee reserves the right to take appropriate action for any unethical, unprofessional or immoral conduct.
 - c. **Delays in appearance/presentation:**
 - i. 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.
 - ii. 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.

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.

8.2 INTERPRETATION OF RULES & REGULATIONS:

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

9. CORRESPONDENCE/CONTACT DETAILS

9.1 REGISTRATION FORMALITIES & MEMORANDUM SUBMISSIONS:

The physical address for correspondence for all Registration Formalities and Memorandum Submissions is:

Organising Committee

“8th K.R.Ramamani Memorial Taxation National Moot Court Competition, 2018”

Moot Court Association, School of Excellence in Law

The Tamil Nadu Dr. Ambedkar Law University

M.G.R Main Road, Perungudi, (Near Taramani Railway Station)

Chennai – 600096

Tamil Nadu, India.

Participants may keep themselves updated by following:

Facebook: <https://www.facebook.com/Moot-Court-Association-School-of-Excellence-in-Law-201136933274208/timeline/>

Website: <http://www.krrtaxmoot.com/mcp.php>

Instagram: @mootcourt.soel

9.2 QUERIES:

Any queries may be directed at the following persons:

REGISTRATION

Rishika Metha : +91 8939716632

Nil. M: +91 7299753999

HOSPITALITY

Gauri Sood: +91 9094313575

Manjunath: +91 8754420022

ANNEXURE – I

REGISTRATION FORM

(Please fill in Capital Letters)

INSTITUTION DETAILS

NAME OF THE INSTITUTION/ COLLEGE/ UNIVERSITY:

ADDRESS OF THE INSTITUTION/ COLLEGE/ UNIVERSITY:

CONTACT NUMBER: _____ E-MAIL ID: _____

PARTICIPATING TEAM DETAILS

1.SPEAKER 1| NAME: _____

GENDER: _____ YEAR & COURSE OF STUDY: _____

CONTACT NO.: _____ E-MAIL ID: _____

2. SPEAKER 2| NAME: _____

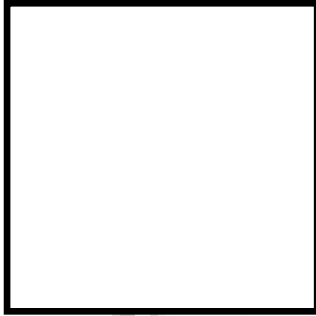
GENDER: _____ YEAR & COURSE OF STUDY: _____

CONTACT NO.: _____ E-MAIL ID: _____

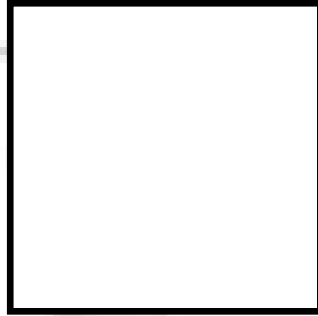
3. RESEARCHER| NAME: _____

GENDER: _____ YEAR & COURSE OF STUDY: _____

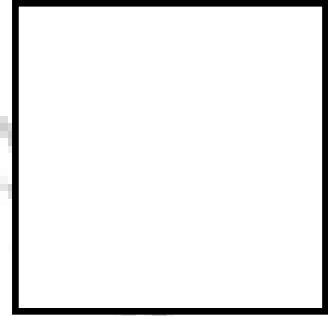
CONTACT NO.: _____ E-MAIL ID: _____



PASSPORT SIZE
PHOTOGRAPH OF
SPEAKER 1



PASSPORT SIZE
PHOTOGRAPH OF
SPEAKER 2



PASSPORT SIZE
PHOTOGRAPH OF
RESEARCHER

OFFICIAL TEAM CONTACT PERSON (TICK THE APPROPRIATE):

SPEAKER 1/SPEAKER 2/RESEARCHER

PLACE:

DATE:

SIGNATURE & SEAL OF THE HEAD OF THE INSTITUTION

SCHEDULE

DATE & TIME	EVENT
23:59, 15.01.2018	Deadline for Provisional Registration
23:59, 27.01.2018	Deadline for Soft Copy of Registration Form & Demand Draft
23:59, 31.1.2018	Deadline for Hard Copy of Registration Form & Demand Draft
23:59, 15.02.2018	Memorial Submission Deadline, Soft Copy
23:59, 18.02.2018	Disqualification Deadline [Deadline for Memorial Submission, Soft Copy with Penalty]
17:00, 19.02.2018	Memorial Submission Deadline, Hard Copy
17:00, 21.02.2018	[Deadline for Memorial Submission, Hard Copy with Penalty]
23.02.2018	Inauguration Ceremony and Team Registration
24.02.2018	Preliminary Rounds & Quarter-Finals
25.02.2018	Semi-Finals, Finals & Valedictory Ceremony

