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CHAMBER OF TAX CONSULTANTS

IN COLLABORATION WITH



**INDIAN LAW SOCIETY'S
ILS LAW COLLEGE, PUNE**

presents

**1st NATIONAL CHAMBERS OF TAX CONSULTANTS INDIRECT TAX MOOT
COURT COMPETITION, 2024**

16th and 30th March, 2024

RULE BOOK

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1. GENERAL INTRODUCTION AND ELIGIBILITY

a. Introduction

The 1st National Chamber of Tax Consultants Indirect Tax Moot Court Competition, 2024 in Collaboration

With ILS Law College Pune [“Competition”] shall be organized on 16th and 30th March 2024.

b. Team Member Eligibility and Composition

Students enrolled in a full-time bachelor's (three-year or five-year or the equivalent of the same in any Indian college/university/institution) law program at the time of the Competition are eligible to compete in the Competition.

Each college/university/institution shall be entitled to send only ONE team to the Competition.

A team shall be composed of either:

- Two (2) Members: Both Speakers, or
- Three (3) Members: Two (2) Speakers and One (1) Researcher.

Once the team composition is communicated to the Organizing Committee, no change in the same shall be permitted unless the Organizing Committee has approved such change.

c. Official Language

The official language of the Competition is **English**. All Competition Rounds including the written submissions (memorials) will be in English.

d. Accommodation

- i. Accommodation shall only be provided to teams qualifying for the Final rounds and only for the institution based outside Pune.
- ii. Teams arriving earlier shall contact the hotel directly, and make their bookings accordingly. Extra charges will have to be incurred by the team for additional days of stay.
- iii. Accommodation shall be provided for 1 night at the maximum (*this is subject to change*), that is March 29, 2024, for which further details will be provided later.

e. Dress Code

The dress code for the participants during the Rounds of the competition shall be Black and White formals for gentlemen and Western or Indian Formals for ladies.

2. REGISTRATION

- a. All registering colleges must register themselves by filling out the Google Form and are required to make the payment to complete the registration.
- b. Participants are required to fill out the attached Google Form [here](#) with their complete details for registration. Registration will begin from the **17th January, 2024**.
- c. Participants may seek clarifications to the moot proposition by filling out the Google form attached [here](#) on or before **11:59 p.m. IST on 30th January 2024**. The responses to the clarifications shall be released by **05th February 2024**.
- d. There will be a cap of **16 teams** participating in the competition and the registration will be subject to a first-come-first-serve basis.
- e. The last date to register is **30th January 2024 by 11:59 p.m. IST**. 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 Organizers.
- f. The Registration Fee is **Rs. 2000/-**. The Registration Fee must be paid in full to confirm the registration.
- g. The payment shall be made to the below provided Bank details:

NAME OF THE ACCOUNT	THE CHAMBER OF TAX CONSULTANTS
NAME OF BANK	IDBI BANK
BRANCH NAME	NANA CHOWK, MUMBAI - 400 007
ACCOUNT TYPE	SAVING
ACCOUNT NUMBER	0166104000060738
IFSC CODE	IBKL0000166

Alternatively, payment can be done using VPA: **thech90049983@barodampay** or via QR Code:



- h. All teams shall be given a “team code” by the Organizers on validation of their Registration form. Thereafter the teams shall use their designated “team code” for all correspondence with the Organizers.
- i. The assigned “team code” must be used by the teams during the submission of Memorials and all the Rounds of the Competition.

3. COMPETITION ROUND

The competition rounds will comprise

- One (1) Preliminary Round
- One (1) Quarter-Final Round
- One (1) Semi-Final Round
- One (1) Final Round of Arguments.

The Preliminary Round, Quarter Final Round and Semi-Final Round shall be conducted **online**. The Final Round of Arguments shall be conducted **offline** at the ILS Law College, Pune. Teams qualifying for the Finals will be provided with a **two (2) week gap** to appear offline for the Final round of arguments at the venue.

Preliminary Rounds

- There will be one (1) Preliminary Rounds.
- Two teams from each courtroom scoring highest as per the marking criteria specified in clause 8 shall qualify for the quarter-final round.
- In case of a tie in the scores of two teams in the Preliminary Round, the team that is marked higher in its Knowledge and Understanding of Legal Provisions and Content of Arguments as per the Marking Criteria in clause 8, will be considered for qualifying for the Quarter-Final Round.

Quarter-Final Rounds

- From the sixteen (16) teams, eight (8) teams shall advance from the Preliminary Round of Arguments to the Quarter-Final Round of Arguments. The top two teams ranked highest from each of the four courtrooms shall qualify for the Quarter-Final Rounds.

- The Quarter-Final Round shall consist of one (1) Mooting Round and will be a “Knock-Out” Round where the winner of each Quarter-Final Round will advance to the Semi-Final Round.
- A team shall be credited with a win in the Quarter-Final Round if their total score marked according to criteria in clause 8 is greater than that of the Opposing Team.
- In the event of a tie in the Round Total of the teams in the Quarter-Finals Round, the marks awarded for the Knowledge and Understanding of Legal Provisions and Content of Arguments in the marking criteria as indicated in clause 8, shall be considered.

Semi-Final Rounds

- Four (4) teams shall advance to the Semi-Final Rounds of Arguments from the Quarter-Final Rounds of Argument.
- The round total shall consist of the scores in the oral round of the semi-final round in addition to the memorial scores obtained by both teams.
- The two (2) teams with the highest total from the Semi-Finals Round, including the Oral submission scores and the Memorial marks shall advance to the Final Rounds from the Semi-Final Rounds.

Final Round of the Competition

The Final Round shall also consist of one final Mooting Round where the team with the higher Round Total based on the oral submissions in that round shall be declared as the Winner of the Competition.

4. MEMORIALS

I. Format Specifications

All teams must submit typed Memorials fulfilling the following specifications:

- a. Memorials shall contain the following:
 - Index.
 - Index of Authorities.
 - Statement of Jurisdiction.
 - Synopsis of Facts.
 - Summary of Arguments.
 - Body of Arguments.
 - Conclusion / Prayer.
- b. The Memorial shall not be more than forty (40) pages, including the Body of Arguments, which shall not be more than twenty (20) pages.
- c. The cover page of the Memorial must follow the following color scheme:
 - **Blue:** Petitioner cover page.
 - **Red:** Respondent cover page.
- d. The Memorial shall be typed on an A4 size page in Font type: Times New Roman, Font size: 12, Double Spacing & 1-inch margin on all sides. Footnotes: Font size 10, no double spacing.
- e. The Memorial must not contain any Annexures/ Photographs / Sketches / Exhibits / Affidavits etc. Violation of the said provision will subject the team to disqualification or negative marking as deemed appropriate by the judges.
- f. Memorials not following any of the above specifications will be penalized.

II. Deadline for Submission of Memorials

- a. All teams must send in an email of their soft copy of their memorials, which must be a '**pdf**' file extension, by **11.59. p.m.** IST on **29th February 2024** on ilsctc.moot@gmail.com. The subject of the email must be - *Memorial for "Mention Team Code"*
- b. Hard copies of the Memorials will have to be submitted only by the participants qualifying for the Final Round. They will have to submit 5 copies of their memorials from each side.

III. Anonymity

- a. Identity of the team or the names of the participants must not be revealed in the Memorial in any manner whatsoever and all teams must send the Memorial with a cover letter specifying the name and contact details of the Team Members and their designated Team Code.
- b. Teams disclosing their identity through the Memorials in any form will be subject to disqualification.
- c. The name of the institution should not appear on any compendium or submission that needs to be submitted to the bench. In this case, the team **will not** be allowed to submit the compendium.
- d. Teams must maintain anonymity while screen sharing. The identity of the participants and the college should not be revealed through any desktop applications, judgment copies, compendiums, or memorials during screen sharing or oral submissions.
- e. No team is permitted to share their compendium or research with the judges through the chat box.

5. MARKING CRITERIA FOR THE MEMORIALS

- a. The Memorials will be judged by a special panel of Judges.
- b. The following will be the Marking Criteria and the Marks Allocated to each category:

Sr. No.	Criteria	Marks
1.	Application and Appreciation of Facts	10
2.	Application of Legal Principles, Authorities, and Precedents	20
3.	Presentation, Structure, and Articulation	10
4.	Ingenuity and Logical Reasoning	10
	Maximum Marks	50
	(Less) Penalty Points	
	Total marks for the Memorandum	50 (minus penalty points)

The following penalties shall be deducted after each such memorandum has been evaluated.

DESCRIPTION	PENALTY
Failure to include all sections of the Memorials	3 marks for each section per memoranda
Failure to include necessary information on the cover page of the memorandum	1 mark for each violation per memoranda
Delay in submission	<p>Till 02:59 AM IST on 1st March 2024 (Thursday): 1 mark per hour of delay</p> <p>After 02:59 AM IST (GMT + 5.30 hrs) on 1st March 2024 (Thursday): Disqualification from the Competition</p>
Use of incorrect font style, font colour, font size or line spacing	1 mark per violation, maximum of 5 marks per memoranda
Incorrect Page Margins or Page Numbers	1 mark per memoranda
AI-generated Content (in any part of the memorandum or in full)	<p>10 – 30%: 5 marks</p> <p>Beyond 30%: Disqualification from the Competition</p>

6. ORAL SUBMISSIONS

- a. The oral rounds shall be conducted on a virtual platform for one (1) Preliminary Round, one (1) Quarter Final Round and one (1) Semi-Final Round.
- b. Each team shall have two speakers who shall divide the oral submissions between themselves.
- c. During the Oral Submissions, no speaker shall reveal his/her identity or the identity of his/her college/university by any means whatsoever. Doing so will result in a negative marking as deemed appropriate by the judges.
- d. Each team will have a maximum of 30 minutes to present their Oral Submissions.
- e. The Semi-Final round and the Final round will have rebuttals towards the end of their oral submissions. At the commencement of these rounds, each team must notify the Court Officer the amount of time that the team wants to reserve for their rejoinder / sur-rejoinder. A maximum of 5 minutes can be reserved for the rejoinder/ sur- rejoinder.
- f. No speaker will be permitted to address the Court for more than 20 minutes.
- g. 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.
- h. Five (5) minutes before the completion of the allocated time for each speaker there will be a warning bell, one (1) minute 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.
- i. 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.
- j. Oral submissions made under the rejoinder/sur-rejoinder shall be made by only one speaker.
- k. The final decision as to the time structure and the right to rejoinder / sur-rejoinder will be that of the Judges of the Bench. **(Rejoinder: Rebuttal)**

- l. 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. Teams must note that they will not be permitted to submit any material to the judges if such material bears the name of their College/University.
- m. Participants are only allowed to screenshare for showing their compendiums, other than this, participants are not permitted to use any audio/visual or pictorial representations. Participants are not allowed to use any other additional technical or mechanical devices during their submissions.
- n. If at any instance a submission is made with any material 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 or negative marking as deemed appropriate by the judges.

7. ONLINE PLATFORM RULES

- a. The participants must ensure that they have a strong internet connection with good audio and video facilities. They must use laptops or PCs for the oral rounds. The use of cell phones is prohibited.
- b. The background of the participants in the video shall be plain and shall not contain any symbols or any representations.
- c. The participants (speakers) must ensure that any noise or audio other than the voice of the participant should not occur during the online oral rounds. It is advisable to plan and prepare for the online oral rounds in advance accordingly.
- d. Participants shall be permitted to use screen-sharing feature to make their submissions. Participants are required to use the latest version of Firefox or Google Chrome. Participants are not permitted to use Safari.
- e. The teams must ensure that they do not disclose the identity of their college at any stage during the competitions. Any kind of canvassing shall lead to the disqualification of the teams.
- f. At the time when one participant is speaking, others are expected to keep their microphones on mute.
- g. The participants must not start the session before the host.

- h. The Meeting ID, Password and Link to each session shall be shared with the participants before each round.

8. MARKING CRITERIA FOR THE ORAL SUBMISSIONS

- a. Each Speaker will be marked on a total of 100 marks by each Bench Judge.
- b. The Round Total will be the aggregate of the total of the two (2) speakers.
- c. The decision of the judges as to the marks allotted to any team shall be final.
- d. To ensure uniformity in the marking system all the judges will be provided with a marking guideline.
- e. The marks for the Best Memorial Assessment (which will be judged by a special panel of Memorial Judges) will not be included in the Round Total of the Preliminary, Quarter- Final and Final Round of Arguments to determine the scores or qualifying criteria.
- f. However, the marks of the memorial will be added to the Round Total of the Semi-Finals Round to determine the two highest-scoring teams qualifying for the Final Round.
- g. The following will be the Marking Criteria and the Marks Allocated to compute the total for each speaker:

Sr. No	Criteria	Maximum Marks	
		Speaker - 1	Speaker- 2
1.	Knowledge and Presentation of Facts	10	10
2.	Knowledge and Understanding of Legal Provisions and Content of Arguments	20	20
3.	Arrangement, Presentation, and Logical Reasoning	10	10
4.	Court Etiquette and Time Management	10	10
	Sub-Total	50	50
	Total	100	

9. AWARDS

- a. The following awards with cash prizes shall be presented:
- Best Team – Rs. 15,000/-
 - Runner-up Team – Rs. 10,000/-
 - Best Speaker – Rs. 6,000/-
 - Second Best Speaker – Rs. 3,000/-
 - Best Memorial – Rs. 6,000/-
- b. All participants will be presented with Certificates of Participation via mail and all the winners of awards as specified above will be presented with Certificates of Merit and a cash prize.

10. MISCELLANEOUS

- a. 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 Organizers 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.
- b. 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.
- c. The Organizers reserve the right to take appropriate action for any unethical, unprofessional, and immoral conduct.
- d. The Organizers' decision as regards the interpretation of Rules or any other matter related to the competition will be final.
- e. In case of any situation not contemplated in the Rules, the Organizer's decision on the same shall be final.
- f. The Organizers reserve the right to vary, alter, modify, or repeal any of the above rules if so required and as they may deem appropriate.

11. 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.

12. SCHEDULE

SR.NO	EVENT	DATE
1	Release of the Moot Proposition and Rulebook	17 th January 2024
2	Registrations Open	17 th January 2024
3	Deadline for Seeking Clarifications	30 th January 2024
4	Deadline for Final Registration	30 th January 2024
5	Release of Clarifications	31 st February 2024
6	Deadline for Submission of Memorials	29 th February 2024
7	Single Preliminary Round, Quarter-final Round, Semi-Final Round (Online)	16 th March 2024
8	Final Round and Valedictory Ceremony (Offline at ILS Law College, Pune)	30 th March 2024

13. CONTACT DETAILS

In case of any queries, please feel free to drop us an email at ilsctc.moot@gmail.com.

FACULTY CO-ORDINATORS:

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