2ND O. P. Jalan Memorial National Taxation Moot Court Competition, 2018

March 16, 2018 to March 18, 2018



HOSTED BY:

THE MOOT COURT COMMITTEE,

NATIONAL UNIVERSITY OF STUDY AND RESEARCH IN LAW, RANCHI

1. The date of filing the return as given in Page 6 is 15/10/2011, whereas in page 25 it is given as 01.10.2011.

Response: The date of filing the return is 15/10/2011

2. 263 proceeding has been started three years later, i.e. on 23/01/2015 as given in Page no: 9

Response: The information provided in the moot proposition is sufficient

3. Details about the nature of Contract or Work undertaken.

Response: The information provided in the moot proposition is sufficient

4. Clarification about the issue no. 2.

Response: The information provided in the moot proposition is sufficient

5. Paragraph 14 mentions the substantial questions of law being heard in the ITAT, whereas should not an appeal against the ITAT lie in the High Court? Is it a typographical error?

Response: It is a typographical error; the case is before the High Court under Section 260A of the I.T. Act

6. Issue No. 3 in the Moot Proposition talks about the subsequent amendment u/s 80 IA (4), I.T. Act affecting the finding of the ITAT. Is it subsequent to the April 2017 order of the ITAT that the relevant amendment was made? Or is it subsequent to the date when the first appeal against the ITAT was filed as per the Moot Proposition?

Response: It is subsequent to the date of the first appeal in the ITAT.

7. In Paragraph 1 of Annexure 1 in the Moot proposition, the date of notice u/s 143 (2) is said to be issued on 30/08/2011. However, this is earlier than the filing of the ITR on 15/10/2011. Shouldn't the former date be 30/08/2012?

Response: That is a typographical error, the year as mentioned in Annexure 1 for the date of notice is 2012 and not 2011

8. What is the meaning of 'raising litigation' in Issue no. 5?

Response: The information provided in the moot proposition is sufficient

9. Are Dian Oil Corporation and Dustan Petroleum Corporation Limited independent contractors or sub-contractors?

Response: They are independent contractors.

10. In Annexure-4, para 2, it is written that the income for assessment year 2011- 2012 was assessed at Rs 90,00,000/- is the statement right? Can it be deduction?

Response: It is a deduction.

11. The dates of the competition are given different in the rules and the proposition

Response: The final dates of the competition are March 16th-18th, 2018.

12. The date of notice issued u/s. 143 (2) as in Page 6 is on 30/08/2011, which is much before the date of filing the return.

Response: Kindly refer to query number 7

