

**2ND O. P. JALAN MEMORIAL NATIONAL TAXATION
MOOT COURT COMPETITION, 2018**

MARCH 16, 2018 TO MARCH 18, 2018



RULES & REGULATIONS

HOSTED BY:

THE MOOT COURT COMMITTEE,

NATIONAL UNIVERSITY OF STUDY AND RESEARCH IN LAW, RANCHI

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THESE ARE THE RULES FOR THE 2ND O.P. JALAN MEMORIAL NATIONAL TAXATION MOOT COURT COMPETITION, 2018. THE RULES OF THE MOOT ARE SUBJECT TO CHANGE. RELIANCE ON ANY PAST RULES OR PRACTICE WILL NOT IN ITSELF BE AN ACCEPTABLE EXCUSE FOR THE FAILURE TO COMPLY WITH THE RULES OF THE CURRENT MOOT.

[1] ORGANIZATION OF THE COMPETITION

1.1 ADMINISTRATION

- THE 2ND O.P. JALAN MEMORIAL NATIONAL TAXATION MOOT COURT COMPETITION, 2018 (HEREINAFTER REFERRED TO AS COMPETITION) IS BEING ORGANIZED BY THE MOOT COURT COMMITTEE (HEREINAFTER REFERRED TO AS MCC) OF THE NATIONAL UNIVERSITY OF STUDY & RESEARCH IN LAW, RANCHI (HEREINAFTER REFERRED TO AS UNIVERSITY).
- THE COMPETITION IS TO BE HELD FROM MARCH 16, 2018 TO MARCH 18, 2018 AT THE UNIVERSITY.
- MS. HIRAL MEHTA, FACULTY CO-CONVENER, MOOT COURT COMMITTEE, SHALL ACT AS THE 'NATIONAL COORDINATOR' OF THE COMPETITION AND SHALL BE THE SOLE ARBITER IN CASE OF ANY DISPUTES ARISING AS TO THE INTERPRETATION OF THESE RULES.

1.2 LANGUAGE OF THE COMPETITION

- THE COMPETITION SHALL BE STRICTLY CONDUCTED IN ENGLISH ONLY AND IT WILL BE THE MEDIUM OF COMMUNICATION FOR ALL PURPOSES OF THE COMPETITION.

1.3 STRUCTURE OF THE COMPETITION

- THE COMPETITION COMPRISES OF PRELIMINARY ROUNDS AND ADVANCED ROUNDS WHICH WOULD INCLUDE THE QUARTER FINALS, THE SEMI – FINALS AND THE FINAL ROUNDS.
- EACH TEAM WOULD NOT FACE THE SAME TEAM IN THE PRELIMINARY ROUNDS NOR WOULD THE SAME BENCH JUDGE THE SAME TEAM MORE THAN ONCE IN THE PRELIMINARY ROUNDS.

[2] PARTICIPATION & ELIGIBILITY

2.1 ELIGIBILITY

- STUDENTS PURSUING 3 YEAR LLB DEGREE COURSE OR 5 YEAR INTEGRATED LLB DEGREE COURSE ARE ELIGIBLE TO PARTICIPATE IN THE COMPETITION.
- EVERY PARTICIPATING INSTITUTION IS ALLOWED TO SEND ONLY ONE TEAM.

2.2 TEAM COMPOSITION

- EACH TEAM CAN COMPRISE OF A MAXIMUM OF 3 MEMBERS AND A MINIMUM OF 2 MEMBERS OF WHICH TWO MEMBERS HAVE TO COMPULSORILY BE SPEAKERS.
- THE SUBSTITUTION OF ANY MEMBER IS NOT ALLOWED EXCEPT WITH THE PRIOR APPROVAL OF THE MCC.
- A TEAM CANNOT HAVE MEMBERS FROM MORE THAN ONE INSTITUTION.

[3] REGISTRATION

3.1 REGISTRATION PROCEDURE

- THE TEAMS MUST FIRST PROVISIONALLY REGISTER BY SENDING AN EMAIL TO THE MCC AT opj.moot@gmail.com WITH THE SUBJECT **“PROVISIONAL REGISTRATION FOR 2ND O.P. JALAN , 2018.”**
- PROVISIONAL REGISTRATION MUST BE DONE TILL FEBRUARY 03, 2018.
- UPON CONFIRMATION OF THE PROVISIONAL REGISTRATION, THE TEAMS ARE REQUIRED TO CONFIRM THEIR REGISTRATION BY SENDING A SCANNED COPY OF THE DEMAND DRAFT ALONG WITH THE REGISTRATION FORM LATEST BY FEBRUARY 09, 2018.
- THE HARD COPY OF THE DEMAND DRAFT, DULY FILLED IN REGISTRATION FORM AND TRAVEL FORM MUST REACH THE UNIVERSITY BY FEBRUARY 12, 2018 UPON THE ACCEPTANCE OF WHICH THE REGISTRATION WOULD BE COMPLETE.
- ALL DOCUMENTS FOR THE PURPOSE OF THE COMPETITION SHALL BE SENT AT:

**“Ms. HIRAL MEHTA,
FACULTY CO-CONVENER, MOOT COURT COMMITTEE
NATIONAL UNIVERSITY OF STUDY & RESEARCH IN LAW, RANCHI
AT: VILLAGE NAGRI, POST- BUKRU, KANKE- PITHORIA ROAD, KANKE.
RANCHI, JHARKHAND – 834006 “**

3.2 REGISTRATION FEE

- THE PARTICIPATING TEAMS ARE REQUIRED TO SUBMIT REGISTRATION FEE OF RS. 3500/- BY WAY OF DEMAND DRAFT IN THE FAVOR OF **“REGISTRAR, NUSRL RANCHI”** PAYABLE AT RANCHI.

[4] MEMORIAL SUBMISSION

4.1 BASIC GUIDELINES

- THE TEAMS MUST PREPARE A MEMORIAL ON BEHALF OF BOTH THE SIDES I.E PLAINTIFF & DEFENDANT.

- ANY CHANGES IN THE SOFT COPY AND THE HARD COPY OF THE MEMORIAL MAY ENTAIL DEDUCTIONS AND MAY EVEN LEAD TO DISQUALIFICATIONS.
- NON COMPLIANCE TO ANY RULE MAY LEAD TO DEDUCTIONS AND MAY EXTEND TO DISQUALIFICATIONS.

4.2 SUBMISSION GUIDELINES & PENALTIES FOR LATE SUBMISSION

- THE ARGUMENTS ADVANCED SHOULD NOT EXCEED 25 PAGES, NON-COMPLIANCE OF WHICH WILL ATTRACT A PENALTY OF 5 MARKS BEING REDUCED FROM THE MEMORIAL SCORES.
- THE SOFT COPY OF THE MEMORIAL MUST BE SUBMITTED TO THE MCC AT opj.moot@gmail.com LATEST BY 11:59 PM ON MARCH 02, 2018.
- THE SUBJECT OF THE MAIL SHOULD BE **“MEMORIAL SUBMISSION, OPJ MOOT, 2018”**
- THE MEMORIAL SHALL BE SUBMITTED BOTH IN WORD (2007) (.doc/.docx) AS WELL AS PDF FORMAT.
- FOR EVERY HOUR OF DELAY IN MEMORIAL SUBMISSION FROM THE PRESCRIBED TIME OF SUBMISSION, ONE MARK SHALL BE DEDUCTED.
- ANY MEMORIAL SUBMITTED 12 HOURS AFTER THE TIME PRESCRIBED ABOVE WILL NOT BE ACCEPTED AND THE TEAM WILL NOT BE ALLOWED TO PARTICIPATE EXCEPT AT THE DISCRETION OF THE ADMINISTRATORS.
- THE DECISION OF THE ADMINISTRATORS SHALL BE FINAL IN THIS REGARD.
- NOTE: THE ABOVE DEDUCTION WOULD APPLY EVEN IF THE DELAY WERE NOT OF A COMPLETE HOUR. HENCE, FOR EXAMPLE, A MEMORIAL SUBMITTED AT 12:01 AM WOULD STILL BE SUBJECT TO A 1 MARK DEDUCTION.
- 4 HARD COPIES OF THE MEMORIAL FROM EACH SIDE MUST BE SENT AT THE UNIVERSITY LATEST BY MARCH 06, 2018.

4.3 MEMORIAL FORMAT

- THE MEMORIAL SHALL NECESSARILY COMPRISE OF THE FOLLOWING SECTIONS:
 - ✓ COVER PAGE
 - ✓ TABLE OF CONTENTS
 - ✓ INDEX OF AUTHORITIES (ALONG WITH THE PAGE NUMBERS WHERE THE AUTHORITY HAS BEEN CITED)
 - ✓ STATEMENT OF JURISDICTION
 - ✓ STATEMENTS OF FACTS
 - ✓ SUMMARY OF ARGUMENTS
 - ✓ ARGUMENTS ADVANCED
 - ✓ PRAYER

- FOR THE PURPOSE OF COVER PAGE, FOLLOWING REQUIREMENTS ARE TO BE FULFILLED.
 - ✓ THE TEAM CODE ON THE UPPER RIGHT HAND CORNER OF THE COVER PAGE.
 - ✓ THE NAME AND PLACE OF THE COURT.
 - ✓ NAME OF PARTIES AND THEIR STATUS
 - ✓ MEMORIAL FILED ON BEHALF OF THE PLAINTIFF/DEFENDANT

- COLOR SCHEME OF THE COVER PAGE OF THE MEMORIAL SHALL BE AS FOLLOWS:
 - ✓ **BLUE : PLAINTIFF**
 - ✓ **RED : DEFENDANT**

4.4 FORMATTING REQUIREMENTS

- THE MEMORIAL SHALL BE TYPED ON AN A4 SHEET.
- THE FONT SHALL BE TIMES NEW ROMAN WITH FONT SIZE AS 12.
- THE LINE SPACING SHALL BE DOUBLE SPACED, WITH MARGIN OF 1 INCH ON EACH SIDE.

4.5 FOOTNOTES REQUIREMENTS

- ALL CITATIONS SHALL BE MENTIONED IN THE FOOTNOTES.
- THE FONT SHALL BE TIMES NEW ROMAN WITH FONT SIZE 10.
- THE LINE SPACING SHALL BE SINGLE
- THE FOOTNOTES MUST ADHERE TO A UNIFORM STYLE OF CITATION. (BLUEBOOK, 19TH, OSCOLA ETC.).
- THE FOOTNOTES SHALL NOT BE EXPLANATORY IN NATURE.

4.6 MEMORIAL MARKING

- MEMORIAL MARKS SHALL CARRY A WEIGHTAGE OF 20% IN THE PRELIMINARY ROUNDS.
- THERE WILL BE NO WEIGHTAGE OF MEMORIAL MARKS IN QUARTER FINAL ROUNDS/SEMI FINAL ROUNDS/FINAL ROUNDS.
- THE MEMORIAL SHALL BE MARKED ON A SCALE OF 1 – 100 ACCORDING TO THE FOLLOWING CRITERIA.

KNOWLEDGE OF LAW & FACTS	20 MARKS
PROPER & ARTICULATE ANALYSIS	15 MARKS
DEPTH & USE OF RESEARCH	15 MARKS
ORGANIZATION & PRESENTATION	15 MARKS
GRAMMAR & LANGUAGE	10 MARKS
NOVELTY OF ARGUMENTS	15 MARKS
CLARITY OF THOUGHT & ORIGINALITY	10 MARKS

[5] COMPETITION FORMAT

5.1 BASIC GUIDELINES

- THERE SHALL BE A PRELIMINARY ROUND FOLLOWED BY ADVANCED ROUNDS WHICH WOULD COMPRISE OF THE QUARTER- FINAL, THE SEMI – FINAL ROUND AND THE FINAL ROUND.
- EACH TEAM WOULD APPEAR ONCE AS PLAINTIFF AND DEFENDANT IN THE PRELIMINARY ROUND.
- THE ORDER OF SPEAKERS IS TO BE INTIMATED BY THE TEAMS BEFORE THE COMMENCEMENT OF THE ROUNDS AND CANNOT BE ALTERED AT ANY SUBSEQUENT STAGE.

5.2 TIME LIMIT / SCHEDULE OF THE PRELIMINARY ROUND.

- THE TOTAL TIME PERIOD OF THE PRELIMINARY ROUND SHALL BE 40 MINUTES (20 MINUTES FROM EACH SIDE).
- THIS TIME SHALL INCLUDE THE TIME FOR REBUTTAL AND SUR-REBUTTAL, WHICH WILL BE COMPLETELY BASED ON THE DISCRETION OF THE JUDGES IN THAT PARTICULAR COURTROOM.
- EACH TEAM MUST NOTIFY THE COURT MASTER THE AMOUNT OF TIME THAT EACH SPEAKER IS GOING TO TAKE, IMMEDIATELY BEFORE THE COMMENCEMENT OF THE ROUNDS. THE DIVISION OF TOTAL TIME FOR EACH ROUND, BETWEEN THE TWO SPEAKERS SHALL BE AT THEIR DISCRETION.
- THE DIVISION IS SUBJECT TO A MINIMUM OF 8 MINUTES PER SPEAKER.
- PASSING OF NOTES TO THE SPEAKER (THROUGH THE COURT MASTER) DURING THE ORAL ROUNDS IS ALLOWED.
- THE RESEARCHER MUST COMPULSORILY BE PRESENT WITH THE TEAM DURING THE ORAL ROUNDS.

5.3 TIME DIVISION / SCHEDULE FOR ADVANCED ROUNDS

- THE MAXIMUM TIME FOR THE ADVANCED ROUNDS IS 60 MINUTES. (30 MINUTES FROM EACH SIDE)
- THIS TIME SHALL INCLUDE THE TIME FOR REBUTTAL AND SUR-REBUTTAL, WHICH WILL BE COMPLETELY BASED ON THE DISCRETION OF THE JUDGES IN THAT PARTICULAR COURTROOM.
- EACH TEAM MUST NOTIFY THE COURT MASTER THE AMOUNT OF TIME THAT EACH SPEAKER IS GOING TO TAKE, IMMEDIATELY BEFORE THE COMMENCEMENT OF THE ROUNDS. THE DIVISION OF TOTAL TIME FOR EACH ROUND, BETWEEN THE TWO SPEAKERS SHALL BE AT THEIR DISCRETION.

- THE DIVISION IS SUBJECT TO A MINIMUM OF 15 MINUTES.
- PASSING OF NOTES TO THE SPEAKER (THROUGH THE COURT MASTER) DURING THE ORAL ROUNDS IS ALLOWED.
- THE RESEARCHER MUST COMPULSORILY BE PRESENT WITH THE TEAM DURING THE ORAL ROUNDS.

5.4 MARKING FOR ORAL ROUNDS

THE SPEAKERS SHALL BE BROADLY MARKED UPON THE FOLLOWING PARAMETERS.

- KNOWLEDGE OF FACTS.
- LOGIC & CLARITY IN REASONING.
- COURT CRAFT INCLUDING PERSUASIVENESS & DEFERENCE TO THE COURT.
- INGENUITY (ABILITY TO ARGUE BY ANALOGY) & INNOVATE.

[6] ROUNDS

- EVERY ROUND, APART FROM THE PRELIMINARY ROUND, SHALL BE A KNOCK OUT ROUND.
- TOP 8 TEAMS FROM PRELIMINARY ROUNDS SHALL QUALIFY TO THE QUARTER – FINAL ROUNDS.
- TOP 4 TEAMS FROM QUARTER – FINAL ROUNDS SHALL QUALIFY TO THE SEMI-FINAL ROUNDS.
- IN CASE OF LESS THAN 8 TEAMS HAVING 2 WINS , TEAMS HAVING HIGHER CUMULATIVE SPEAKER SCORES WOULD QUALIFY.
- QUALIFICATION TO THE QUARTER – FINAL ROUNDS WOULD BE DECIDED ON THE BASIS OF 2 WINS IN THE PRELIMINARY ROUND.
- IN CASE OF MORE THAN 8 TEAMS HAVING 2 WINS, THEN THE TEAM HAVING HIGHER CUMULATIVE SPEAKER SCORES WOULD QUALIFY.
- IN CASE OF SAME SPEAKER SCORES, THE TEAM HAVING HIGHER MEMORIAL SCORES WOULD QUALIFY.
- FOR THE PURPOSE OF QUALIFICATION TO THE FINAL ROUND, A WIN IN THE SEMI – FINAL ROUND WOULD BE REQUIRED.

[7] SCOUTING

- TEAMS ARE NOT ALLOWED TO OBSERVE THE ORALS OF ANY OTHER TEAM, UNLESS THEY HAVE BEEN OFFICIALLY KNOCKED-OUT OF THE COMPETITION.

- THE RESEARCHER SHALL SIT WITH THEIR RESPECTIVE TEAMS DURING THE COURSE OF THE ORAL ROUNDS.
- ANY INCIDENT OF SCOUTING MAY RESULT IN IMMEDIATE DISQUALIFICATION OF THE TEAM FROM THE COMPETITION.

[8] ANONYMITY

- ALL TEAM MEMBERS MUST REFRAIN FROM DISCLOSING THE IDENTITY OF THEIR INSTITUTION AT ANY TIME AND IN ANY MANNER, DURING THE COURSE OF THEIR PARTICIPATION IN THE COMPETITION.
- HOWEVER, DURING THE COURSE OF THEIR ORAL ROUNDS, THE SPEAKERS MAY STATE THEIR NAME ALONG WITH THEIR TEAM CODE, HOWEVER, ANY REFERENCE TO CASTE, CREED, RELIGION OR PLACE MUST BE RESTRICTED.
- TEAMS MUST TAKE SPECIAL CARE WHILE REFERRING WRITTEN MATERIAL, AS THE SAME SHOULD NOT INDICATE ANY REFERENCE TO THEIR INSTITUTION.
- NON COMPLIANCE WITH THIS RULE MAY RESULT IN IMMEDIATE DISQUALIFICATION OF THE TEAM.

[9] AWARDS

- **WINNER OF THE COMPETITION** – THE WINNING TEAM SHALL BE AWARDED WITH A TROPHY ALONG WITH A CASH PRIZE.
- **SECOND BEST TEAM OF THE COMPETITION** – THE SECOND BEST TEAM SHALL BE AWARDED WITH A TROPHY ALONG WITH A CASH PRIZE.
- **BEST SPEAKER AWARD**- THE BEST SPEAKER AWARD SHALL BE GIVEN TO THE SPEAKER HAVING HIGHEST SPEAKER SCORES IN THE PRELIMINARY ROUNDS AND SHALL BE AWARDED WITH A TROPHY ALONG WITH A CASH PRIZE.
- **BEST RESEARCHER AWARD** – THE BEST RESEARCHER WITH THE HIGHEST RESEARCHERS' TEST MARKS SHALL BE AWARDED WITH A TROPHY ALONG WITH A CASH PRIZE.
- **BEST MEMORIAL AWARD** – THE TEAM WITH THE HIGHEST MEMORIAL MARKS SHALL BE AWARDED WITH A TROPHY ALONG WITH A CASH PRIZE.

[10] ACCOMMODATION

- NO PICKUP/DROP FACILITY WILL BE PROVIDED TO THE TEAMS FROM THE STATION/AIRPORT TO THE CAMPUS. HOWEVER, IN EXCEPTIONAL CASES, THE TEAMS MAY

DROP IN A REQUEST WITH THE ORGANIZERS PRIOR TO THEIR ARRIVAL OR DEPARTURE FOR THE SAME.

- ACCOMMODATION REQUIRED FOR ANY OTHER DAY (OTHER THAN AS MENTIONED ABOVE) MAY BE GIVEN AT A CHARGE OF RS 500/- PER DAY PER INDIVIDUAL. (THIS SHALL INCLUDE THE FOOD PROVIDED BY THE MESS FACILITY IN CAMPUS).
- SEPARATE ACCOMMODATION SHALL BE PROVIDED TO BOYS AND GIRLS HOWEVER SUITABLE ARRANGEMENTS SHALL BE DONE SO THAT PREPARATION FOR THE ROUNDS ARE NOT HAMPERED.
- TEAMS WILLING TO STAY BEYOND THE DATES WILL HAVE TO PAY EXTRA MONEY IN LIEU OF THE ACCOMMODATION FACILITY.
- SMOKING, DRINKING AND CONSUMPTION OF NARCOTIC DRUGS AND PSYCHOTROPIC SUBSTANCES IS STRICTLY PROHIBITED WITHIN THE UNIVERSITY CAMPUS. ANY PERSON FOUND IN VIOLATION OF THE RULE SHALL BE IMMEDIATELY EXPELLED FROM THE COMPETITION AND MAY ALSO BE HANDED OVER TO THE RELEVANT LAW ENFORCEMENT AGENCY FOR PROSECUTION.

[11] MISCELLANEOUS

- ANY CASE LAW OR ANY OTHER RELEVANT MATERIAL WHICH THE TEAM MAY WISH TO RELY ON AT THE TIME OF FINAL ARGUMENTS MAY BE SUBMITTED TO THE JUDGES IN THE FORM OF A COMPENDIUM.
- SUCH A COMPENDIUM SHOULD NOT BEAR THE NAME OF THE INSTITUTION AND FAILURE TO DO THE SAME SHALL RESULT IN IMMEDIATE DISQUALIFICATION.
- HARD COPY SUBMISSIONS SHALL BE DONE ONLY THROUGH REGISTERED SPEED POST OF INDIA POST ONLY AND NO OTHER COURIER SERVICE IS PERMISSIBLE FOR SENDING HARD COPIES.
- THE COPYRIGHT OF ALL THE MEMORIALS SUBMITTED FOR THE PURPOSE OF THE COMPETITION SHALL REST WITH THE ORGANIZERS.
- ANY CLARIFICATION PERTAINING TO THE MOOT PROBLEM AND THE RULES MAY BE SENT THROUGH EMAIL WITH THE SUBJECT – “**CLARIFICATIONS FOR THE 2ND OPJ MOOT**” AND SHOULD BE SENT AT opj.moot@gmail.com latest by February 10, 2018.

[12] CONTACT PERSONS

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