

**MAHARASHTRA NATIONAL LAW UNIVERSITY, MUMBAI INCOME
TAX APPELLATE TRIBUNAL BAR ASSOCIATION, MUMBAI & ALL
INDIA FEDERATION OF TAX PRACTITIONERS (WEST ZONE)**

PRESENT

**15TH PADMA VIBHUSHAN N.A. PALKHIVALA MEMORIAL
NATIONAL (VIRTUAL) MOOT COURT COMPETITION & RESEARCH
PAPER COMPETITION, 2026**

1. Definitions and Interpretation

In these Rules, unless the context otherwise requires:

“Competition” means the 15th Padma Vibhushan N.A. Palkhivala Memorial National (Virtual) Moot Court Competition, 2026.

“Organisers” means Maharashtra National Law University Mumbai, the All India Federation of Tax Practitioners (Western Zone), and the Income Tax Appellate Tribunal Bar Association, Mumbai.

“Organising Committee” / “OC” means the committee constituted by the Organisers to conduct the Competition and administer these Rules.

“Team” means a group of three participants registered for the Competition in accordance with Rule 3.

“Speaker” means a Team member designated to address the Bench in the oral rounds.

“Researcher” means the Team member designated under Rule 3 who does not address the Bench and who is eligible for the Researcher’s Test and the Best Researcher award.

“Bench” means the judge or panel of judges assigned to a round.

“Memorial” / “Memorandum” means a written submission prepared on behalf of the Petitioner(s) or the Respondent(s).

“Moot Proposition” means the factual problem released by the OC for the Competition.

“Round” means any Preliminary, Quarter-Final, Semi-Final or Final round of oral submissions.

“Working Day” means any day other than a Sunday or a public holiday in Maharashtra.

1.1 Headings are for convenience only and do not affect interpretation.

1.2 Words importing the singular include the plural and vice versa.

1.3 A reference to time is a reference to Indian Standard Time.

2. Administration

- 2.1** The Competition is organised by Maharashtra National Law University Mumbai in association with the All India Federation of Tax Practitioners (Western Zone) and the Income Tax Appellate Tribunal Bar Association, Mumbai.
- 2.2** The Competition shall be conducted virtually on the dates set out in the Schedule at Rule 25.
- 2.3** The OC is responsible for all administrative matters concerning the Competition and shall circulate all necessary information to the registered Teams. The official email for all correspondence is nanipalkhivalamoot@mnlumumbai.edu.in.
- 2.4** These Rules govern the Moot Court Competition only. The Research Paper Competition is governed by a separate set of instructions issued by the OC.

3. Eligibility and Team Composition

A. Eligibility

- 3.1** The Competition is open to all bona fide students enrolled in a three-year or five-year undergraduate law programme at any recognised college, university or institution in India.
- 3.2** Teams may register in any of the following categories:
- Institutional Team — all members enrolled at the same institution;
 - Mixed Team — members drawn from two or more institutions; and
 - Open / Independent Team — members participating otherwise than through a single sponsoring institution.
- 3.3** There is no limit on the number of Teams that may register, and there is no cap on the number of Teams from any single institution.

B. Composition

- 3.4** Each Team shall consist of exactly three members: two Speakers and one Researcher.
- 3.5** The Researcher shall not address the Bench during any oral round. The Researcher may assist the Speakers in preparing and passing notes, subject to the online-platform rules in Rule 15.

3.6 A Team may not substitute or alter its composition after registration except on account of a documented medical exigency, and only with the prior written approval of the OC.

4. Registration, Documents and Fee

4.1 Teams shall complete registration by 16 September 2026 by submitting the Google Form notified by the OC.

4.2 The registration fee for the oral rounds is ₹3,540 (inclusive of GST) per Team. The fee is payable by all registered Teams and is strictly non-refundable under any circumstances, irrespective of whether a Team ultimately participates in the oral rounds. Payment details are set out in Annexure B.

4.3 Each Team shall upload, at the time of registration, proof of the bona fide student status of every member, as follows:

- Institutional Teams shall submit a single Letter of Authorization from the sponsoring institution in the format at Annexure A;
- Mixed Teams and Open / Independent Teams shall submit a valid student identity card for each member; no Letter of Authorization is required.

5. Anonymity of Teams

5.1 Every registered Team shall be allotted a Team Code after the last date for registration.

5.2 No Team shall reveal its identity, or the identity of any member's institution, except by means of its Team Code, at any stage of the Competition.

5.3 No Memorial, compendium or other material submitted shall contain any name, logo, sign, watermark or other mark revealing the identity of any member, institution or Team.

6. Clarifications

6.1 The Moot Proposition shall be released on 9 August 2026.

6.2 Requests for clarification shall be emailed to nanipalkhivalamoot@mnlumumbai.edu.in on or before 26 August 2026. Requests received after this deadline shall not be entertained.

6.3 Clarifications, if any, shall be circulated to all registered Teams on or about 6 September 2026.

7. Official Language

7.1 The official language of the Competition is English. All Memorials and all oral rounds shall be in English.

8. Written Submissions (Memorials)

A. Submission

8.1 Each Team shall prepare two Memorials: one on behalf of the Petitioner(s) and one on behalf of the Respondent(s).

8.2 Soft copies of both Memorials, in PDF and Word format, shall be submitted through the Google Form notified by the OC on or before 1 October 2026.

8.3 A penalty of 1 mark per hour, per Memorial, shall apply to any late submission. A Memorial submitted more than 12 hours after the deadline shall not be evaluated.

8.4 If a submitted file cannot be opened, whether on account of a virus or any other reason, the submission shall be treated as invalid and shall attract the penalty for non-submission.

B. Naming and Format

8.5 Each Memorial shall be named as the Team Code followed by ‘P’ for the Petitioner(s) Memorial or ‘R’ for the Respondent(s) Memorial (for example, ‘10P’ and ‘10R’).

8.6 Memorials shall comply with the following format:

- (a)** Paper size: A4, with a 1-inch margin on each side;
- (b)** Body text: Times New Roman, size 12, 1.5 line spacing, justified;
- (c)** Headings: Times New Roman, size 14;
- (d)** Footnotes: Times New Roman, size 10, single line spacing;
- (e)** Citations: The Bluebook: A Uniform System of Citation, 21st edition;
- (f)** Footnotes shall contain only relevant citations and shall not carry substantive argument;

- (g) Cover page colour: BLUE for the Petitioner(s) Memorial and RED for the Respondent(s) Memorial.

C. Contents

8.7 Each Memorial shall contain the following mandatory sections, in this order:

- (a) Cover Page
- (b) Table of Contents
- (c) List of Abbreviations
- (d) Index of Authorities
- (e) Statement of Jurisdiction
- (f) Statement of Facts
- (g) Issues Raised
- (h) Summary of Arguments
- (i) Body of Arguments (not exceeding 20 pages)
- (j) Prayer for Relief

8.8 No Memorial shall exceed 40 pages in total, of which the Body of Arguments shall not exceed 20 pages.

D. Compendium

8.9 A Team may prepare a compendium of authorities. The compendium is not scored. Copies may be provided to the Bench only if the Bench so permits, and it shall carry no identifying mark.

9. Evaluation of Memorials

A. Scoring

9.1 Each Memorial is scored out of 50: the Petitioner Memorial out of 50 and the Respondent Memorial out of 50, giving a raw Memorial score out of 100.

9.2 From the raw score, the OC shall deduct: (a) the late-submission penalty under Rule 8.3; (b) the plagiarism penalty under Rule 10; and (c) the objective compliance deductions under Rule 9.4. The Final Memorial Score is the raw score less all applicable deductions.

$$\text{Final Memorial Score} = (\text{Petitioner} / 50 + \text{Respondent} / 50) - (\text{Late-submission} + \text{Plagiarism} + \text{Objective compliance deductions})$$

9.3 The Memorials shall be assessed on: application and appreciation of facts; structuring and presentation of issues; application of legal principles, authorities and precedents; ingenuity and logical reasoning; lucidity and writing; and proper footnoting and formatting.

B. Objective compliance deductions

9.4 The following objective, non-discretionary deductions apply to each Team (assessed across both Memorials). Except where a fixed deduction is stated, each item is capped at a maximum deduction of 5 marks:

S. No.	Compliance requirement	Deduction
1	Anonymity — no identifying mark on either Memorial	Up to 5 marks
2	A4-size paper	Up to 5 marks
3	Cover-page colour (Blue = Petitioner, Red = Respondent)	5 marks
4	Citations in Bluebook 21st edition — two incorrect citations: 0.5 marks; multiple incorrect citations: flat 5 marks	Up to 5 marks
5	Footnotes — Times New Roman, size 10, single spacing	Up to 5 marks
6	Body font type — Times New Roman	Up to 5 marks
7	Body font size — 12	Up to 5 marks
8	Line spacing — 1.5	Up to 5 marks
9	Alignment — justified	Up to 5 marks
10	All mandatory sections present (per Rule 8.7)	Up to 5 marks

10. Plagiarism Policy

10.1 Plagiarism means either:

- (a)** the direct or substantial duplication of work in books, articles, internet sources or the like without appropriate acknowledgement, including material paraphrased from the original with minor changes that keep its import; or
- (b)** the direct or substantial duplication of any moot memorial, whether competing or not and whether acknowledged or not. Substantial duplication includes the copying of at least seven continuous words from the original, or the paraphrasing of a segment with minor changes that keep its import.

10.2 The maximum plagiarism permitted is 15%, excluding citations.

10.3 Plagiarism above 15% attracts a deduction of 1 mark per 5% (or part thereof) above the threshold.

10.4 This policy applies to all parts of a Memorial, not only the Body of Arguments and Prayer.

10.5 Where plagiarism is detected, the Team shall be given an opportunity to show cause before the OC takes a final decision. In the absence of mitigating circumstances, the OC may disqualify the Team.

11. Oral Rounds

A. General

11.1 The Competition comprises four rounds: Preliminary, Quarter-Final, Semi-Final and Final.

11.2 Both Speakers shall argue in each round. The Researcher shall not address the Bench.

11.3 The right to present rebuttals and sur-rebuttals is at the sole discretion of the Bench. Only one Speaker may present the rebuttal or sur-rebuttal; rebuttal time may not be divided between Speakers and shall not exceed 3 minutes.

11.4 Any noise or audio other than the speaking participant's voice must be avoided. When a participant is speaking, all others shall remain on mute.

11.5 Teams shall not disclose their institution at any stage. Any canvassing shall lead to disqualification.

B. Preliminary Rounds

- 11.6** Every Team shall appear in two Preliminary Rounds, arguing once as Petitioner and once as Respondent.
- 11.7** No two Teams shall face each other more than once in the Preliminary Rounds. A draw of lots shall determine pairings and sides.
- 11.8** Each Team shall have 30 minutes in total, inclusive of rebuttal and sur-rebuttal.
- 11.9** All Teams argue the Preliminary Rounds; there is no memorial-based shortlist into the oral rounds.
- 11.10** The top eight Teams shall qualify for the Quarter-Finals on the basis of aggregate oral scores. Where two or more Teams are tied, the Final Memorial Score shall break the tie.

C. Quarter-Final Round

- 11.11** The Quarter-Finals are knock-out rounds. Opponents are determined by Preliminary ranking; a draw of lots determines sides.
- 11.12** Each Team shall have 35 minutes in total, inclusive of rebuttal and sur-rebuttal. The per-Speaker split is at the Team's discretion, subject to a floor of 12 minutes and a ceiling of 18 minutes per Speaker.
- 11.13** In case of a tie, the Team with the higher Final Memorial Score qualifies.

D. Semi-Final Round

- 11.14** The Semi-Finals are knock-out rounds. The highest-ranked qualifying Team faces the lowest-ranked, and so on; a draw of lots determines sides.
- 11.15** Each Team shall have 40 minutes in total, inclusive of rebuttal and sur-rebuttal. The per-Speaker split is at the Team's discretion, subject to a floor of 15 minutes and a ceiling of 20 minutes per Speaker.
- 11.16** In case of a tie, the Team with the higher Final Memorial Score qualifies.

E. Final Round

- 11.17** The two Teams qualifying from the Semi-Finals shall compete in the Final.

11.18 Each Team shall have 45 minutes in total, inclusive of rebuttal and sur-rebuttal. The per-Speaker split is at the Team's discretion, subject to a floor of 18 minutes and a ceiling of 23 minutes per Speaker.

11.19 Non-adherence to time in any knock-out round may result in a deduction of marks.

12. Evaluation of Oral Rounds

12.1 In each Preliminary Round, a Bench of two judges scores each Speaker out of 50.

12.2 Because each Speaker argues two Preliminary Rounds and is scored by two judges in each, each Speaker accumulates four judge-scores. A Speaker's aggregate is out of 200.

12.3 A Team's oral aggregate for qualification from the Preliminary Rounds is the sum of both Speakers' aggregates, out of 400.

12.4 The oral rounds are judged on: marshalling of facts; application of legal principles; logical structuring and reasoning; ingenuity and originality; articulation of issues; presentation and communication; response to questions; use of authorities and precedents; and court etiquette.

13. Researcher's Test

13.1 The Researcher's Test shall be held on 23 October 2026, alongside the inauguration.

13.2 The Test comprises an objective section of 30 one-mark questions (30 marks) and a subjective section of two analytical questions (20 marks), for a total of 50 marks. The objective section covers tax law and the Moot Proposition.

13.3 The Test is a single, closed-book sitting of approximately 60 minutes on the platform notified by the OC.

13.4 Only the designated Researcher of a Team may sit the Test. The Researcher's Test score determines the Best Researcher award and does not form part of any Team's oral or memorial score.

14. Timekeeping

14.1 The OC shall appoint a timekeeper for each round, who shall display time signals to the Speakers.

14.2 Time consumed in answering questions from the Bench shall count towards the Speaker's time unless the Bench directs otherwise.

14.3 A Speaker who exceeds the allotted time may continue only with the Bench's permission; persistent non-adherence may attract a deduction.

15. Online Platform Rules

15.1 Participants shall ensure a stable internet connection with functioning audio and video, and shall use a laptop or desktop computer. Mobile phones shall not be used for the oral rounds.

15.2 The video background shall be plain and shall not contain any symbol, logo or representation.

15.3 Participants may use the screen-sharing feature to make their submissions. Participants shall use the current version of the Zoom platform.

15.4 When one participant is speaking, all others shall remain on mute.

15.5 The meeting ID, password and link for each session shall be shared with participants before each round.

16. Technical Disruption and Force Majeure

16.1 If a participant is disconnected during a round, the timekeeper shall pause the clock and the OC shall allow a reconnection window of up to 5 minutes.

16.2 If the participant reconnects within the window, the round shall resume from the point of interruption. If not, the OC may, in its discretion, reschedule or re-run the round, or permit the round to continue.

16.3 The OC's decision on any technical disruption is final and binding.

17. Use of Artificial Intelligence and External Assistance

17.1 Participants may use legal databases and research tools, including AI-assisted research tools, to locate authorities.

17.2 Memorials shall be the participants' own work. The generation of Memorial text by an artificial-intelligence tool, and any drafting assistance from a person who is not a Team member, are prohibited.

17.3 No electronic communication with any person outside the Team is permitted during a round. Breach may attract a deduction or disqualification.

18. Scouting

18.1 Teams shall not observe the oral rounds of other Teams. Scouting is strictly prohibited and entails instant disqualification.

19. Code of Conduct and Disqualification

19.1 Participants shall maintain courtroom decorum and treat the Bench, the OC and other participants with respect.

19.2 A Team may be disqualified for: disclosure of identity or canvassing; scouting; plagiarism above the permitted threshold without mitigating circumstances; prohibited external assistance; or any conduct the OC considers to bring the Competition into disrepute.

20. Schedule of Penalties

Sr.	Violation	Penalty
1	Disclosure of team identity	5 marks
2	Exceeding the page limit	1 mark per page
3	Violation of formatting guidelines	0.5 marks per violation
4	Delay in submission of Memorials	1 mark per hour, per side
5	Plagiarism above 15%	1 mark per 5%

21. Awards and their Computation

Award	Prize
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Winner	Certificate of Merit + Trophy + Cash Prize of ₹30,000/-
Runners-Up	Certificate of Merit + Trophy + Cash Prize of ₹20,000/-
2nd Runners-Up	Certificate of Merit + Trophy + Cash Prize of ₹15,000/-
Best Speaker	Certificate of Merit + Trophy + Cash Prize of ₹7,500/-
Best Researcher	Certificate of Merit + Trophy + Cash Prize of ₹7,500/-
Best Memorial	Certificate of Merit + Trophy + Cash Prize of ₹7,500/-

All participating Teams shall receive a certificate of participation.

21.1 Best Speaker is awarded to the Speaker with the highest individual aggregate (out of 200) across the Preliminary Rounds.

21.2 Best Memorial is awarded on the basis of the highest Final Memorial Score.

21.3 A Team that registers without a Researcher, or whose Researcher does not sit the Researcher's Test, forfeits eligibility for the Best Researcher award.

22. Reporting of Results

22.1 After the Final, each Team shall receive: a copy of its scoresheets and penalties, if any; the overall Preliminary rankings; the oralist rankings from the Preliminary Rounds; and the Memorial rankings.

22.2 All e-certificates shall be sent to the participants' registered email within one month of the event.

23. Disputes and Complaints

23.1 Any complaint regarding a Team or the conduct of the Competition shall be made to the OC in writing, and, where it concerns a round, before the results of that round are announced.

23.2 The OC shall decide all complaints. Its decision is final and binding.

24. Saving Clause

24.1 The Organisers reserve the right to alter these Rules during the Competition; any change shall be communicated promptly to the registered Teams.

24.2 The right to audio- and video-record the oral rounds, and any other reproduction thereof, vests with the Organisers.

24.3 The Organisers reserve the right to interpret these Rules, and any such interpretation is final and binding.

24.4 The Organisers may decide any matter not covered by these Rules, and any such decision is final and binding.

25. Competition Schedule

Milestone	Date (2026)
Registration opens	9 August
Release of Moot Proposition	9 August
Deadline for clarifications	26 August
Release of clarifications	6 September
Deadline for registration	16 September
Deadline for submission of Memorials	1 October
Inauguration + Researcher's Test	23 October
Preliminary Rounds	24 & 25 October
Quarter-Finals	30 October
Semi-Finals	31 October
Finals + Valedictory	31 October

Annexure A. Letter of Authorization (Institutional Teams)

(To be issued on the institution's letterhead. Required for Institutional Teams only.)

Subject: Letter of Authorization

Respected Authority,

Greetings from _____ [institution]. This is to certify that the following students are bona fide students of _____ [institution], pursuing the three-year / five-year undergraduate law programme:

1. Speaker 1: _____

2. Speaker 2: _____

3. Researcher: _____

This letter is issued for their participation in the 15th Padma Vibhushan N.A. Palkhivala Memorial National (Virtual) Moot Court Competition, 2026. The above-mentioned students are authorised to represent _____ [institution] in the said Competition.

Signature / Seal of the Authorised Signatory

Name and Designation: _____

Date: _____

Annexure B. Payment Details

Registration fee (oral rounds): ₹3,540 per Team, inclusive of GST. Non-refundable. No fee is payable for the Research Paper Competition.

Account Name: All India Federation of Tax Practitioners

Bank: ICICI Bank Ltd.

Account No.: 623501161215 (Savings)

IFSC / RTGS / NEFT Code: ICIC0006235

Branch: Mumbai Fort Branch