

THE NUALS MOOT

CHAPTER 3

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About

NUALS

The National University of Advanced Legal Studies (NUALS), located in Kochi, Kerala, is a distinguished institution for legal education in India. Established in 2005 by the Kerala State Legislature, NUALS has rapidly gained recognition for its innovative curriculum that seamlessly integrates traditional legal doctrines with contemporary global challenges. Over the years, the University has garnered numerous national and international accolades, firmly establishing itself as one of the premier law schools in the country. Its esteemed faculty, comprising eminent legal scholars and seasoned practitioners, dedicate themselves to mentoring students into becoming accomplished legal professionals.

NUALS boasts a state-of-the-art campus equipped with modern infrastructure designed to facilitate a dynamic and enriching learning experience. The University emphasizes a global outlook, fostering international collaborations that enhance the academic exposure of students and prepare them for the demands of a globalized legal profession. A strong focus on extracurricular activities and holistic development ensures that NUALS graduates are not only proficient legal experts but also well-rounded individuals ready to assume leadership roles in society.

Each year, multiple teams from NUALS participate in prestigious national and international moot court competitions, consistently advancing to global stages and earning accolades and recognition. The vibrant student community at NUALS is particularly renowned for its active engagement in moot courts, where they excel at both national and international levels.

Committed to the advancement and dissemination of legal knowledge, NUALS remains steadfast in its mission to produce exceptional legal professionals who will contribute meaningfully to the nation. Through its unwavering dedication to excellence, the University has firmly established itself as a leading center for legal studies in India.

About

MCS



The Moot Court Society (MCS) of the National University of Advanced Legal Studies (NUALS) serves as the central body for coordinating all mooting activities at the University. Dedicated to fostering excellence in advocacy, the Society manages both internal mooting events and facilitates student participation in external competitions.

Its core responsibilities include organizing prestigious events such as The NUALS Moot and the NUALS International Maritime Law Arbitration Competition (NIMLAC), conducting internal moot court competitions, training students in advocacy, and providing resources to enhance their legal skills.

The NUALS MCS distinguishes itself through the NIMLAC, a prestigious 7th edition event that has become a global platform for maritime law expertise, and The NUALS Moot, which has carved itself a place among international tax enthusiasts.

Parallel to this, the Internal Moot Court Competition (IMCC) serves as a critical training ground for NUALS students, where students compete as speakers and researchers, submitting memorials for both sides of complex legal propositions. The IMCC not only identifies and nurtures top advocacy talent but also provides a structured pathway for students to develop critical legal research, writing, and oral argumentation skills, ultimately preparing them for prestigious national and international moot competitions.

This year marks the third edition of The NUALS Moot, an annual flagship event that brings together aspiring legal professionals from universities across the globe. The event provides a premier platform for participants to demonstrate advocacy prowess and engage with complex legal issues, fostering collaboration and showcasing talent on an international stage.

Through these initiatives, the Moot Court Society endeavors to equip students with critical skills in legal research, analysis, and presentation, preparing them for impactful careers in the legal profession.

Words from

FACULTY CO-ORDINATOR

Dear Advocates to be,

It is an absolute privilege to welcome you all to the IIIrd edition of The NUALS Moot or as we call it the TNM III edition. It is indeed an honour to host you all again for the IIIrd edition of the TNM after the grand success of the first two editions of the moot court competition.

The event brings together the best young minds in the country in the field of international taxation, and as we all know, the event is an opportunity for all the participants not just to compete against each other, but to connect to and be trained by the best practitioners in the field of international taxation from around the country.

I take this opportunity to thank all the participants of the first two editions of the TNM and all the judges of the event including partners and associates of various firms in India and abroad, academicians who have specialized in the field of international taxation and sitting judges of the High Court, who ensured that the event became a grand success.

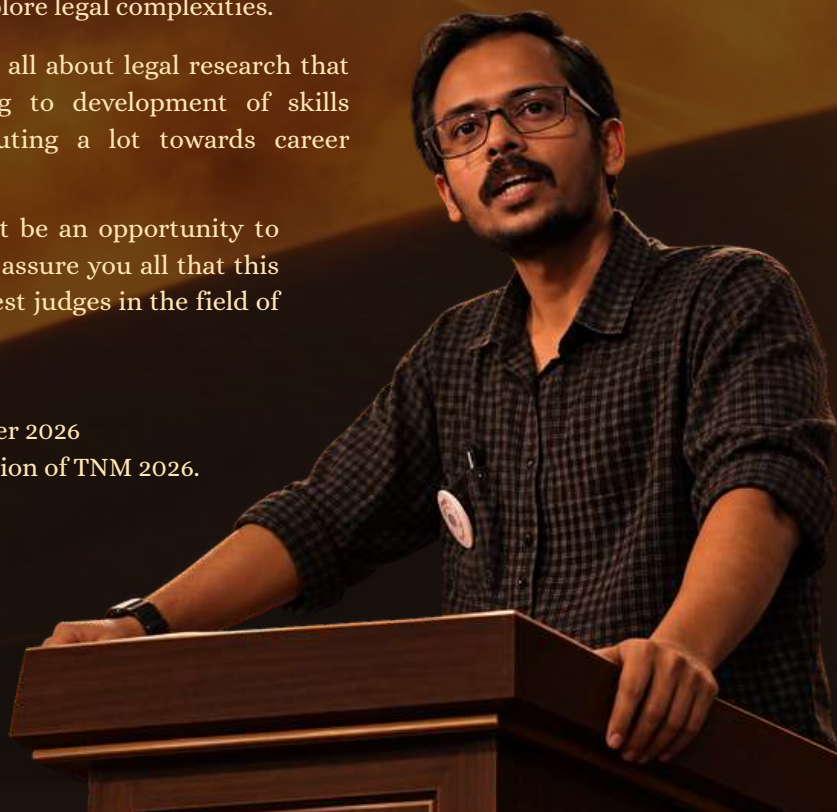
The amazing response that we received from law institutions in the country itself is the reason why we are going ahead with the IIIrd edition of the moot, that too, a little earlier than we conducted the event last year. The mission is to take the TNM to a level where it is known as the best moot in the country on international taxation and I am sure that in the years to come, we will have to increase the slots to an unimaginable level owing to the record number of registrations that we received last year and this year.

The value of moot court competitions need not be explained to the current generation law students. It is, undoubtedly, an occasion to showcase your best talent by bringing in your best arguments, relying on the contemporary theories, dissecting the proposition to learn its multiple dimensions and depths, integrating facts to relevant legal principles and a chance to explore legal complexities.

There is no dispute with the fact that the event is all about legal research that fosters critical legal thinking eventually leading to development of skills associated with oral advocacy thereby contributing a lot towards career development.

Let the IIIrd edition of TNM be no different, let it be an opportunity to hone your advocacy skills, but along with that, we assure you all that this event will be an opportunity to interact with the best judges in the field of international taxation.

NUALS awaits your presence in the month of October 2026
and I once again welcome all of you to the IIIrd edition of TNM 2026.



PARTICIPANTS

Letter to the

Dear Esteemed Participants,

The world of international taxation is a battlefield where sovereign nations wage silent wars over revenue and where multinational enterprises navigate a maze of jurisdictions, treaties, and competing claims. At its heart lies an enduring question: who has the right to tax what, when, and how much?

For this edition, we invite you into the world of Kerenia, where a cross-border investment has evolved into a dispute at the intersection of treaty protection and anti-avoidance law.

Like a carefully constructed labyrinth, the proposition presents questions of tax treaty entitlement, the General Anti-Avoidance Rule, grandfathering of investments, delegated legislation, and the limits of judicial anti-avoidance doctrine.

Your challenge is to navigate these competing principles: to determine where legitimate tax planning ends and impermissible avoidance begins, where statutory certainty meets evolving judicial interpretation, and where the sovereign power to tax encounters the promises made through international agreements.

The answers will not be found in the facts alone. They lie in the language of the law, the structure of the treaty, and the reasoning you bring to each competing claim.

So, as you step into the shoes of counsel, ask yourself:

Will you defend the certainty promised to the investor, or the revenue claimed by the State?

Will you follow the letter of the law, or uncover the substance behind the transaction?

The journey begins now.

Yours in pursuit of justice,
The NUALS Moot Court Society
Organizing Committee

About

TNM

The NUALS Moot 2025 (TNM) brought together legal intellects from across India to explore the evolving complexities of international taxation and Corporate Legal Structures in Cross-Border Share Acquisitions. Through a meticulously crafted proposition, participants navigated the intersections of global commerce, taxation regimes, and corporate governance.

The competition followed a hybrid format, where the preliminary rounds and quarter-finals were held in an online format on 18th and 19th October, 2025, followed by the semi-finals and the grand finale being conducted offline at the NUALS campus on October 25, 2025.

The Opening Ceremony was graced by Ms. Shreya Rao, a leading international tax expert and academic currently pursuing her PhD at the University of Oxford. The judging panel featured stalwarts such as Partners, Principal Associates, Senior Associates, A2 and A1 Associates of Tier-1 Law firms across India, and Tax Practitioners at the High Court of Kerala, among others, as judges.

The Grand Finale was graced by the esteemed presence of Hon'ble Mr. Justice Bechu Kurian Thomas, Hon'ble Mr. Justice P. Gopinath, and Hon'ble Mr. Justice Harisankar V. Menon, distinguished sitting Judges of the High Court of Kerala, who presided over the final round as adjudicators.

The students from Tamil Nadu National Law University (TNNLU) emerged as the winners of the Competition and the students from Symbiosis Law School, Pune secured the Runners-up position.

The competition saw participation from top law institutions, including NLSIU Bangalore, NALSAR Hyderabad, NLIU Bhopal, NUJS Kolkata, RMLNLU Lucknow, TNNLU, GNLU Silvassa, NUSRL Ranchi, and prominent law colleges from across India such as Government Law Colleges in Kerala and Maharashtra, Campus Law Centre in Delhi University, Christ University, and Symbiosis Law Schools in Pune and Hyderabad.

TNM 2025 reaffirmed its status as a premier platform for nuanced legal debate in international tax and corporate law within the country, while carving out a niche for itself within the National Mooting Circle.

About the DRAFTER

Aditya Venugopalan is a Senior Associate at Veritae Legal in Cochin, bringing over six years of experience in Corporate, Civil, and Commercial Litigation. With a strong background in both direct and indirect taxation, as well as arbitration, company law, commercial disputes, and insolvency matters, Aditya represents clients before trial and appellate courts, as well as tribunals, across the country.

Aditya's passion for legal advocacy and his commitment to honing his skills are evident from his track record of success. From being awarded the Best Advocate and Best Memorial at the 3rd BMS Memorial National Moot Court Competition, to participating in prestigious moots like the International Criminal Court Moot and the Moot on Investment and Securities Law, he has consistently demonstrated his legal prowess and ability to excel in competitive mooting environments.

Furthermore, Aditya's leadership experience as the convenor of the moot court society at Alliance University underscores their dedication to fostering a vibrant and competitive mooting culture among his peers.

We are proud to have Aditya Venugopalan as our proposition drafter, whose exceptional legal acumen and innovative thinking will help challenge conventional legal boundaries and inspire the next generation of legal professionals.



TIMELINE

Proposition release and
Commencement of Team
Registration

16
SEP

Deadline for Clarifications

20
SEP

Release of Clarifications

22
SEP

Team Registration Deadline

3
OCT

Deadline for Submission of
Memorial

13
OCT

Inauguration ceremony
and Orientation (Online)

16
OCT

Preliminary round and
Quarter Finals (Online)

17-18
OCT

Semi-Final, Final Rounds
and Valedictory Ceremony
(Offline)

24
OCT

PRIZES

Winner

Rs. 50,000/-

Runners Up

Rs. 25,000/-

Best Memorial

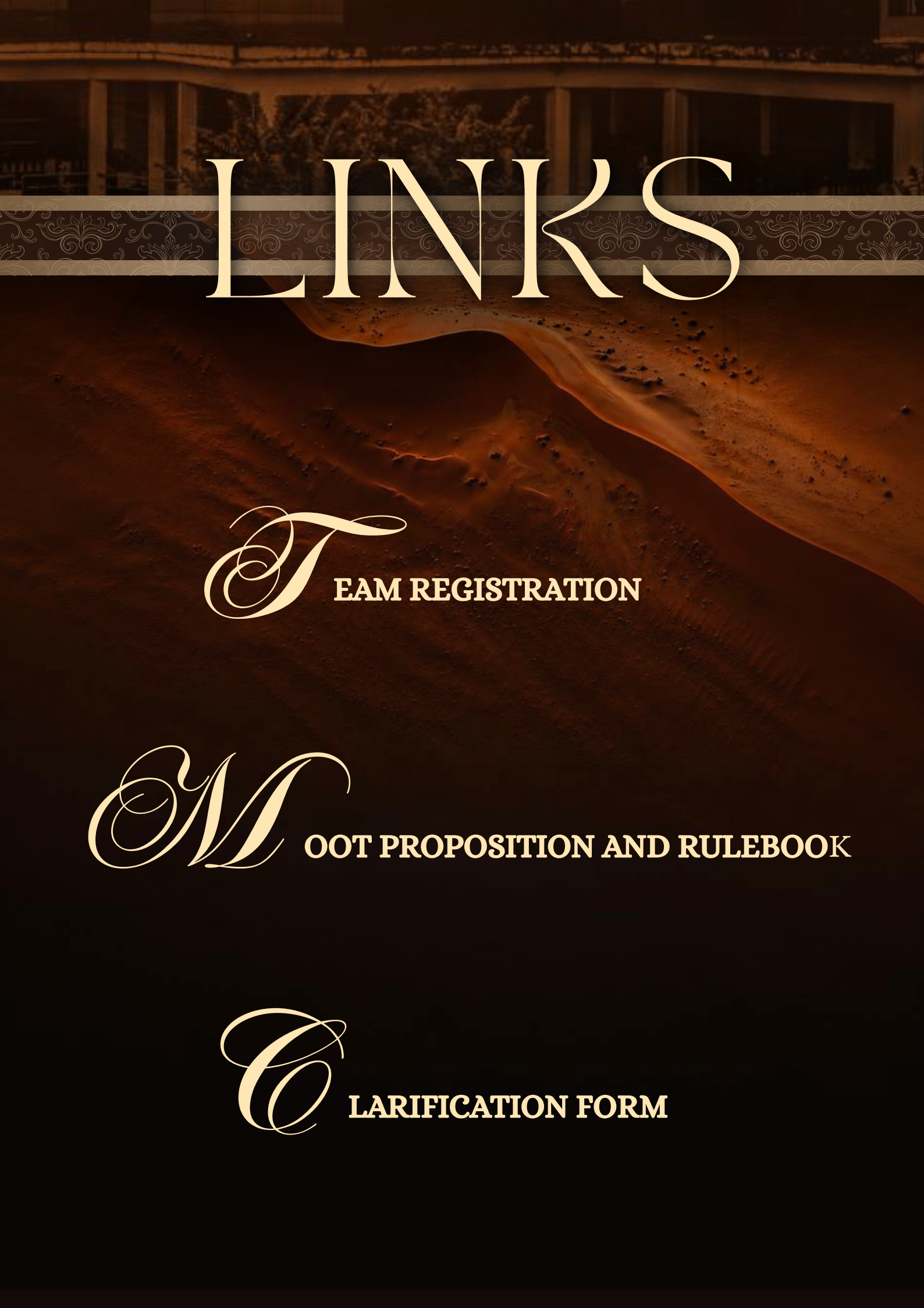
Rs. 15,000/-

Best Speaker - Preliminary Rounds

Rs. 5,000/-

Best Speaker - Finals

Rs. 5,000/-



LINKS

T EAM REGISTRATION

M OOT PROPOSITION AND RULEBOOK

C LARIFICATION FORM



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