



Government Law College MOOT COURT ASSOCIATION



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7TH NANI PALKHIVALA MEMORIAL RESEARCH PAPER COMPETITION 2011

The All India Federation of Tax Practitioners (AIFTP) and the Income Tax Appellate Tribunal (ITAT) Bar Association in association with the Government Law College, Mumbai is pleased to announce the 7th Nani Palkhivala Memorial Research Paper Competition, 2011.

The topic for this year's Research Paper is:

'Piercing the Corporate Veil in Taxation Matters'

(India & International Transactions with special reference to Direct Tax Codes)

Each article can be authored by a maximum of two authors. The entries will be judged by a panel of eminent judges. The three best articles will be awarded cash prizes, along with a certificate of merit and a medal. The winning research paper will be published in the AIFTP Journal, IBFD Journal, on the ITAT website and in other leading tax magazines.

Kindly confirm your participation for the same by **5th September, 2011**.

The entries must reach Government Law College, Mumbai on or before **12th September, 2011 by 5:00 p.m. IST**.

Please find enclosed a copy of the Rules governing the competition.

RULES FOR THE 7TH NANI PALKHIVALA MEMORIAL

RESEARCH PAPER COMPETITION

1. PARTICIPATION AND REGISTRATION

- 1.1 Each participating college can send a maximum of three articles. Each article can be authored by a maximum of two students.
- 1.2 Entries must be in English only.
- 1.3 Participation is restricted to students enrolled in either the 3-year LL.B course or the 5- year integrated law course.
- 1.4 Participants must register by emailing a scanned copy of the enclosed Registration Form to **nanipalkhivalaresearch@gmail.com** on or before **5th September 2011**. Each team (upto a maximum of 3 per institution) must email a separate Registrtaion Form with their team details to the above mentioned address.
- 1.5 Participants must also submit a short bio-data mentioning their full name, college name, contact number, email and postal address.

2. PRESENTATION

- 2.1 The research article must comprise of not less than 7500 words and not more 10000 words including footnotes.
- 2.2 The research paper should be typed on A4 size paper; font size of the body of the text must be 12, font type: Times New Roman, 1.5 Spacing and one inch margins on each side.
- 2.3 There should be appropriate footnotes indicating the correct source of information. The footnotes may be typed in font size 9, Font type: Times New Roman, Single Spacing. However two separate footnotes must be double spaced.
- 2.4. A bibliography, mentioning all the articles, books, references, websites etc referred to, should be made at the end.
- 2.5 Four hardcopies of each entry in the format specified above, along with a soft copy of the same on a Compact Disc (CD) must be posted/couriered to:

*Moot Court Association
Government Law College
'A' Road, Churchgate,
Mumbai - 400 020*

Participants must also email a copy of their entry as a Read-Only MS-Word document to nanipalkhivalaresearch@gmail.com

2.5 The Compact Disc must be scanned for any viruses or contamination.

2.6 Copyrights of all authors are respected, but neither the AIFTP, ITAT Bar Association nor the Government Law College will be responsible for any infringement of the same.

2.7 Entries may be sent to the above-mentioned address by courier only.

2.8 Each entry shall be enclosed with a covering letter on the letterhead of the participating college along with a seal of the institution mentioning the name and class of the student.

2.9 Entries must reach the above mentioned address on or before **12th September, 2011** by 5:00 p.m. IST.

2.10 The organisers will not be responsible for any loss or non-delivery of the entries.

3. MARKING CRITERIA

3.1 Each article will be marked on a total of 100 marks.

3.2 The following is the criteria for marking and the marks allocated to each category:

S. No	Marking Criteria	Marks Allocated
1.	Structure of Articles	20
2.	Ingenuity of Ideas	15
3.	Issues Covered	15
4.	Language, Grammar & Style	15
5.	Use of Law & authorities, reference etc.	30

3.3 The decision of the judges shall be final.

4. AWARDS

4.1 A Certificate of Merit, medal and a cash prize shall be awarded to each of the three best research papers.

4.2. The cash prize awarded shall be as follows:

First prize	Rs. 8,000/-
Second prize	Rs. 5,000/-
Third prize	Rs. 3,000/-

4.2 Certificate of Participation will be issued to each of the participants.

4.3 The Best Article will be published in the Souvenir which will be released on the occasion of the **8th Nani A. Palkhivala Memorial National Tax Moot Court Competition.**

4.4 The Best article will also be published along with a photograph of the participants in the AIFTP Journal, IBFD Journal and on the ITAT website (www.itatonline.org)

4.5 All winners shall be duly intimated by E-mail or Telephone.

5. MISCELLANEOUS

5.1 For the purpose of this competition, each article shall be the original work of the participant/s. Any article found to be a copied work from any other original work, would be disqualified.

5.2 The article should not have been submitted to any other competition and/or should not have been published earlier.

5.3 All entries shall be deemed to be the property of the association which reserves the right of publication of the same.

5.4 If there arises any situation that is not contemplated in the Rules, the organizers decision on the same shall be final.

5.5 The organisers reserve the right to vary, alter, modify or repeal any of the above rules if so required and as they deem appropriate.

5.6 The authors should not send the papers for publication to any magazine, paper etc. without the prior consent of the organisers.

6. CONTACT DETAILS

Email Address: mcaglc@glcmumbai.com or mcaglc@gmail.com

Kindly direct all postal correspondence to:

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Mumbai - 400 020*

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