

PADMA VIBHUSHAN N.A. PALKHIVALA MEMORIAL

NATIONAL MOOT COURT (VIRTUAL)
COMPETITION & RESEARCH PAPER
COMPETITION, 2022



IN
ASSOCIATION
WITH



24th - 27th
November





Table of Contents

04

ABOUT MNLU, MUMBAI

05

ABOUT AIFTP (WESTERN ZONE)

06

ABOUT ITAT

07

ABOUT GSTPAM

08

**ABOUT THE MOOT COURT
COMPETITION**

09

**TIMELINE FOR THE MOOT
COURT COMPETITION**



Table of Contents

10

AWARDS LIST

11-12

**ABOUT THE RESEARCH PAPER
COMPETITION**

13

**TIMELINE FOR THE RESEARCH
PAPER COMPETITION**

14

AWARDS LIST

15

REGISTRATION FORM

16

CONTACT

ABOUT MNLU, MUMBAI

Maharashtra National Law University Mumbai, established under the Maharashtra National Law University Act 2014 on 20th March 2014.

Maharashtra National Law University Mumbai, is one of the premier National Law Universities in India. The prime goal of the University is to disseminate advanced legal knowledge and processes of law amongst the students and impart in them the skills of advocacy, legal services, law reforms and make them aware and capable of utilizing these instruments for social transformation and development. Ever since the advent of the university in 2014, it has irrefutably climbed the ladder. Within a span of eight years the University has traversed an arduous yet promising path filled with lots of possibilities for the future.



धर्मवला

ABOUT AIFTP (WESTERN ZONE)

The All India Federation of Tax Practitioners (AIFTP) (Western Zone) is an association of Advocates, Chartered Accountants and Tax Practitioners in India. The Federation was established in 1976. It is in its 46th year. It includes 138 tax associations and 8900 individual members leading senior advocates and Chartered Accountants. It is an association formed by those who perform as taxation law practitioners of India. The body was an initiative of Nanabhoy Palkhivala. Its head office is in Mumbai.



ABOUT ITAT

The Income-Tax Appellate Tribunal Bar Association Mumbai, was formed on 18th November 1965. Its representation is mainly in respect of issues relating to the Income-tax Appellate Tribunal to various authorities. The Income-tax Appellate Tribunal has, always acted for Judicial independence of the Income-tax Appellate Tribunal when there was a threat of interference of executives in the administration of Justice.

It is worth noting that Shri. G. A. Gaitonde, the President of the Income-tax Appellate Tribunal, was the honorary President of the Income-tax Appellate Tribunal Bar Association and Shri. N. A. Palkhivala was Vice-President. Shri. N. A. Palkhivala was the President of the Association from 1967 to 2002.

The members of the Bar include Advocates, Chartered Accountants, and Tax Practitioners, who are entitled to appear before the Income-tax Appellate Tribunal. At present, there are about 350 members who are appearing before the Income-tax Appellate Tribunal.



ABOUT GSTPAM

The Goods & Services Tax Practitioners' Association of Maharashtra (formerly known as The Sales Tax Practitioners' Association of Maharashtra / STPAM) is a State-level body of Sales Tax Practitioners established in 1951. The Association has its membership spread across the State of Maharashtra, comprising Tax Practitioners and other professionals such as Chartered Accountants, Cost Accountants, Company Secretaries, and advocates practicing in GST, VAT, Service tax, and allied laws. The Association has Regional Centres at district places to cater to the needs of members practicing in various districts of Maharashtra.

The STPAM, now renamed GSTPAM, is governed by its constitution. It is registered with the Charity Commissioner and also under the Societies Act. The activities of the Association, are conducted by the elected President, Office Bearers, and 15 members of the Managing Committee.

Its main objective is to educate the public in general and the members in particular on Indirect Taxes operative in the State of Maharashtra and the whole of India.



ABOUT THE MOOT COURT COMPETITION

The year 2022 marks the 12th edition of the prestigious Padma Vibhushan N. A. Palkhivala Memorial National (Virtual) Moot Court Competition.

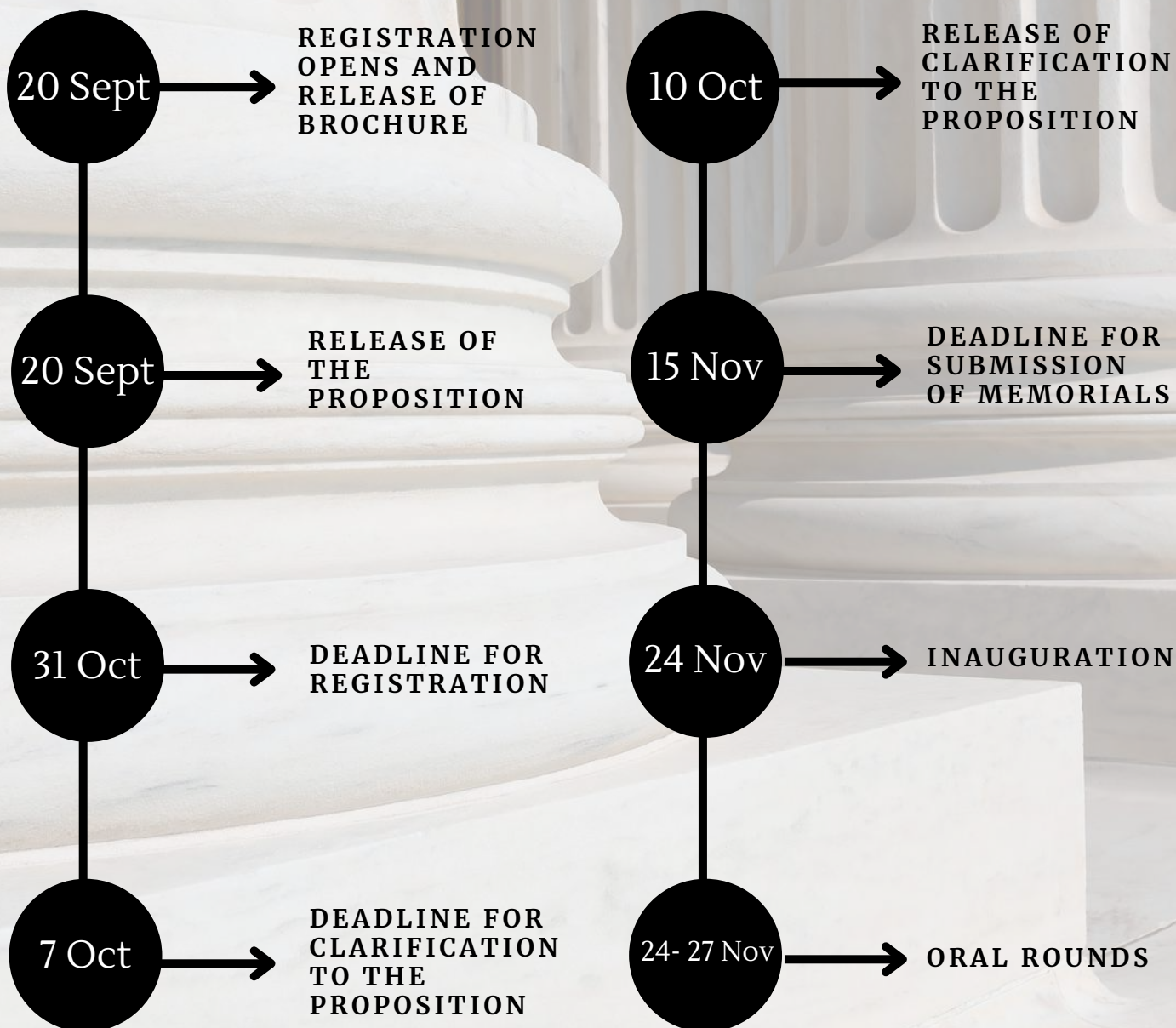
We would like to express our appreciation to the All India Federation of Tax Practitioners (AIFTP) (Western Zone), the Income Tax Appellate Tribunal (ITAT) Bar Association, and The Goods and Service Tax Practitioners Association of Maharashtra (GSTPAM), for their continued collaboration with Maharashtra National Law University, Mumbai.

Through this Moot Court Competition, the AIFTP, ITAT, GSTPAM with MNLU Mumbai, and the Moot Court Society MNLU Mumbai wish to rejuvenate the spirit of mooting and introduce the field of tax and its intricacies to the students.

ABOUT



TIMELINE FOR THE MOOT COURT COMPETITION



AWARDS LIST

Following are the prizes that will be handed out in the Competition:

01	Best Team
02	Runners Up Team
03	Second Runners Up Team
04	Best Speaker
05	Best Memorial- Petitioner
06	Best Memorial- Respondant
07	Winner- Researcher's Test

AWARDS

ABOUT THE RESEARCH PAPER COMPETITION

Maharashtra National Law University Mumbai, in association with the All India Federation of Tax Practitioners (AIFTP) (Western Zone), the Income Tax Appellate Tribunal (ITAT) Bar Association, and The Goods and Service Tax Practitioners Association of Maharashtra (GSTPAM), are pleased to announce the 2nd Nani Palkhivala Memorial National Moot Court Competition and Research Paper Competition, 2022.

While the Nani Palkhivala Memorial National Moot Court Competition already ranks among the top moot court competitions in the nation, the organizing committee has decided to take this endeavour ahead by hosting its 2nd Research Paper Competition this year.

ABOUT



ABOUT THE RESEARCH PAPER COMPETITION

The topics for this year's Research Paper for Students are:

- Digital Virtual Assets and its Tax Implications.
- Implications under Income-tax Act, 1961.
- Implications under Goods and Services Tax Act, 2017.
- Implications under other economic laws.

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

Kindly confirm your participation for the same by October 15, 2022.

The entries must reach MNLU, Mumbai on or before October 15, 2022, by 5:00 p.m.

ABOUT

TIMELINE FOR THE RESEARCH PAPER COMPETITION



AWARDS LIST

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

The cash prize awarded shall be as follows:

First prize
Rs. 10000/-

Second prize
Rs. 7500/-

Third prize
Rs. 5000/-

A certificate of Participation will be issued to each of the participants.

The Best Article will be published in the Souvenir, which will be released, on the occasion of the 12th Nani A. Palkhivala Memorial National Tax Moot Court Competition.

The Best article will also be published along with photograph of the participants in the AIFTP Journal.

GSTPAM and on website (www.itatonline.org)
All winners shall be duly intimated by E-mail or Telephone.

REGISTRATION FORM

Registration Link for the Moot Court Competition:

<https://forms.gle/6WqEjKokEaxULsVz8>

Registration Link for the Research Paper Competition:

<https://forms.gle/6THn96gZqq6x6Tfp6>

Note - There is no registration Fee for the Moot Court Competiton and Research Paper Competition

REGISTRATION



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