



# 9<sup>TH</sup> THE DASTUR NATIONAL DIRECT TAX MOOT COURT COMPETITION, 2026

13<sup>th</sup> and 27<sup>th</sup> June, 2026

## RULES OF THE COMPETITION

### INDEX

SR. NO.	PARTICULARS	PAGE NO.
1.	General	3
2.	Registration	5
3.	Competition Rounds	6
4.	Memorials	8
5.	Marking Criteria for the Memorials	13
6.	Oral Submissions	14
7.	Marking Criteria for the Oral Submissions	16
8.	Online Platform Rules	17
9.	Awards	18

9<sup>TH</sup> THE DASTUR NATIONAL DIRECT TAX MOOT COURT COMPETITION, 2026

10.	Demeanour and Equity Guidelines	18
11.	Miscellaneous	20
12.	Requests for Interpretation of Case Study and Rules	20
13.	Disclaimer	21
14.	Contact Details	21

## OFFICIAL RULES

### 1. GENERAL

#### 1.1. Eligibility

**1.1.1.** Students enrolled in a full-time or part-time law programme at the time of the Competition are eligible to compete in the Competition. Participation is limited to only **one (1)** team per University/College. Cross University/College teams are strictly prohibited.

**1.1.2.** No person who has appeared before the Income Tax Appellate Tribunal (ITAT) or any higher appellate authorities in any professional capacity shall be eligible to participate in the Competition. Any breach of this Rule shall render the concerned team liable to immediate disqualification from the Competition, at the discretion of the Organisers.

#### 1.2. Team Composition

Each team shall have **three (3)** members only, consisting of — **two (2)** speakers and **one (1)** researcher.

#### 1.3. Language

The official language of the Competition is **English**. All Competition Rounds including the written submissions (Memorials and Compendiums), shall be in English.

#### 1.4. Registration

**1.4.1.** The duly completed Google Form for Registration with all team details and NEFT must be submitted online to Moot Court Association on or before **11:59 p.m. IST on 17<sup>th</sup> May, 2026**, for teams participating in accordance with Clauses 1.1. No change in the team composition shall be permitted after the receipt of the Registration Form, except at the sole discretion of the Organisers.

1.4.2. All teams shall be given a “Team Code” by the Organisers on validation of their Registration form and NEFT. Thereafter, the teams shall use their designated “Team Codes” for all correspondence with the Organisers.

1.4.3. The assigned “Team Code” must be used by the teams during the submission of Memorials and during all Rounds of the Competition.

### 1.5. Accommodation

1.5.1. Accommodation shall only be provided to teams qualifying for the Semi-Final Round of Arguments and residing outside of Mumbai at the cost of the Organisers for a maximum of 2 nights (subject to change) which are **26<sup>th</sup> and 27<sup>th</sup> June, 2026**.

1.5.2. Teams arriving earlier shall contact the hotel directly, (details of the accommodation shall be shared later, as given in Clause 2.5.4) and make their bookings accordingly. Additional charges shall have to be incurred by the team for additional days of stay.

1.5.3. Accommodation shall not be provided to a fourth team member, coach, professor or a family member.

1.5.4. Accommodation for the participants living outside Mumbai shall be notified to them via e-mail a week before the Competition.

1.5.5. Any concerns that participants have pertaining to room allotment are required to be conveyed to the Organisers. Changes in room allotment can be made by the Organisers after the same has been conveyed to the them at their discretion.

### 1.6. Dress Code

The dress code for the participants during the Rounds of the Competition shall be Black and White Formals with a tie as mandatory for gentlemen and Western or Indian Formals for ladies. A blazer is mandatory for both.

## 2. REGISTRATION

### 2.1 Teams Registration

- 2.1.1** All registering Colleges must provisionally register themselves by sending an e-mail to [taxmootglc@gmail.com](mailto:taxmootglc@gmail.com). The last date to register is **13<sup>th</sup> May, 2026, by 11:59 p.m. IST**. Only after the provisional registration has been confirmed, shall a link to a Google Form and details for the payment of registration fees be provided.
- 2.1.2** All the Universities / Colleges who have provisionally registered their teams will be given an opportunity to confirm their provisional registration slot before registrations are accepted from other colleges, nationwide. The provisionally registered colleges will have to confirm the registration of their teams by filling the Google Form link which will be shared after provisional registration has been confirmed. In the event of the college failing to confirm the provisional registration of the team within the stipulated time period, the Organisers shall accept registrations from other colleges.
- 2.1.3** All teams shall be given a “team code” by the Organisers on validation of their Registration form. Thereafter, the teams shall use their designated “team code” for all correspondence with the Organisers.

### 2.2 Registration Fee

- 2.2.1** A registration fee of **Rs. 3,000/- (Rupees Three Thousand Only) per Team** shall be charged to all the Universities/Colleges.
- 2.2.2** The registration fee charged in accordance with Clause 2.2.1 must be paid via NEFT. The details for making payment of registration fees via NEFT shall be provided once the provisional registration has been confirmed.
- 2.2.3** In the event of a team backing out of the Competition **two (2) weeks** prior to the Oral Rounds, the team shall not be eligible for a refund of the Registration Fee.

### 3. COMPETITION ROUNDS

The Competition rounds shall comprise of **two (2)** Preliminary Rounds, **one (1)** Quarter-Final Round, **one (1)** Semi-Final Round and **one (1)** Final Round. The Preliminary Rounds and Quarter-Final Round shall be conducted online, while the Semi-Final Round shall be conducted offline at the Court Rooms of the Income Tax Appellate Tribunal (**ITAT**), and the Final Round shall be conducted offline at Government Law College, Mumbai. Teams qualifying to the **Semi-Final Round** shall be provided with a **two (2) week gap** to appear offline for the Semi-Final Round of Arguments at the venue.

#### 3.1. Preliminary Rounds

- 3.1.1. There shall be **two (2)** Preliminary Rounds. Each team shall argue for both the sides (Petitioner and Respondent), arguing as the Petitioner in one preliminary round and Respondent in the other.
- 3.1.2. A team shall be credited with a win in the Preliminary Rounds if their Round Total (as defined in Clause 7.5) is greater than that of the Opposing Team.
- 3.1.3. In the event of a tie in a Preliminary Round, the team securing higher marks under the criterion ‘Knowledge and Application of Relevant Law’, as specified in Clause 7.2 of the Marking Criteria, shall be awarded one win for the purposes of determining the win–loss record.

#### 3.2. Quarter-Final Round

- 3.2.1. Eight (8) teams shall advance from the Preliminary Rounds of Arguments to the Quarter-Final Round of Arguments.
- 3.2.2. Teams that have a 2:0 win-loss ratio in the Preliminary Rounds shall directly advance to the **Quarter-Final** Round. Such teams shall be seeded according to the Aggregate of their Round Totals in the two Preliminary Rounds. [**“Aggregate Scores”**]

- 3.2.3.** Teams that have 1:1 or a 0:2 win-loss ratio shall advance to the Quarter-Final Round based on their Aggregate Scores. They shall be seeded after the teams qualifying through to the Quarter-Final Round with a 2:0 win-loss ratio in the Preliminary Rounds, in order of their Aggregate Scores.
- 3.2.4.** For the purpose of pairing the **eight (8)** teams that advance to the Quarter-Final Round, the team seeded first in the Seeding Chart will be paired opposite the team seeded eighth in the Seeding Chart (Seed 1 vs. Seed 8), the team seeded second in the Seeding Chart will be paired opposite the team seeded seventh in the Seeding Chart (Seed 2 vs. Seed 7), and all other teams will be paired in such a manner.
- 3.2.5.** The Quarter-Final Round consists of **one (1)** Mooting Round and shall be a “Knock-out” round where the winner of each Quarter-Final Round Pairing shall advance to the Semi-Final Round.
- 3.2.6.** A team shall be credited with a win in the Quarter-Final Round if their Round Total (as defined in Clause 7.6) is greater than that of the Opposing Team.
- 3.2.7.** In the event of a tie in the Round Total of the teams in the Quarter-Final Round, the decision of the Judges shall be deemed final.

### **3.3. Semi-Final Round**

- 3.3.1.** **Four (4)** teams shall advance to the Semi-Final Round. The Semi-Final Round shall consist of **one (1)** Mooting Round and shall be a “Knock-out” Round where the winner of each Semi-Final Round Pairing shall advance to the Final Round.
- 3.3.2.** The Semi-Final Round pairings shall be determined according to a Draw of Lots Procedure.
- 3.3.3.** A team shall be credited with a win in the Semi-Final Round if their Round Total (as defined in Clause 7.6) is greater than that of the Opposing Team.
- 3.3.4.** In the event of a tie in the Round Total of the teams, the decision of the Judges shall be deemed final.

### 3.4. Final Round of Arguments

- 3.4.1. **Two (2)** teams shall advance to the Final Round of Argument from the Semi-Final Round. The allocation of sides for the teams in the Final Round shall be determined by a Draw of Lots Procedure.
- 3.4.2. The Final Round shall also consist of **one (1)** Mooting Round which shall be a “Knock-out” Round where the team with the higher Round Total (as defined in Clause 7.6) shall be declared as the Best Team.

## 4. MEMORIALS

### 4.1. Format Specifications

All teams must submit typed-out Memorials/Written Submissions fulfilling the following specifications:

#### 4.1.1. Memorials must contain the following:

- (i) Cover Page;
- (ii) Table of Contents;
- (iii) Index of Authorities;
- (iv) Statement of Jurisdiction;
- (v) Questions Presented;
- (vi) Summary/Synopsis of Facts;
- (vii) Summary of Arguments;
- (viii) Body of Arguments;
- (ix) Conclusion/Prayer.

4.1.2. The Memorial shall not be more than **forty-five (45) pages**, including the Body of Arguments, which shall not be more than **twenty-five (25) pages**.

4.1.3. All Memorials must have a soft cover and must be spiral bound.

- 4.1.4.** The Memorial shall be typed on A4 size pages in Font Type: Times New Roman, Font Size: 12, Double Spacing & 1-inch margins on all sides. Footnotes must be in Font size: 10, no Double Spacing.
- 4.1.5.** The footnotes must follow the 22<sup>nd</sup> edition of the Harvard Bluebook format for citations. No endnotes or speaking footnotes are permitted.
- 4.1.6.** Substantive violations in footnotes shall refer to errors that misrepresent, distort, or inaccurately cite legal authorities or sources, thereby affecting the substance of the argument; for example:- citing a case law or article that does not exist. Incorrect or inconsistent footnotes shall refer to errors of formatting, citation style, or presentation that do not alter the accuracy or content of the cited material.
- 4.1.7.** The Cover Page of the Memorial must have the following colour scheme:
- Blue:** Petitioner Cover Page
- Red:** Respondent Cover Page
- 4.1.8.** The Memorial must not contain any Annexure/Photographs/Sketches/ Exhibits/Affidavits etc. Violation of said provision shall subject the team to disqualification or negative marking as deemed appropriate by the Judges.
- 4.1.9.** Memorials that do not comply with the above-mentioned specifications shall be subjected to penalties. Penalties shall be calculated on the basis of the soft copy of the Memorial available with the Moot Court Association and in accordance with Clause 4.1.11 of the Rules. Irrespective of the number of violations, the maximum amount of marks deducted shall not be more than 15 marks. This does not apply to marks deducted for late submission or plagiarism.
- 4.1.10.** Participants must ensure that all memorials are original with no more than 15% comprising either plagiarised material or AI generated content. Any breach will result in penalties, including disqualification at the discretion of the Organisers.

4.1.11. Penalties shall be calculated in accordance with the following criteria:

SR. NO.	SECTION(S) OF THE MEMORIAL	DESCRIPTION OF PENALTY	MARK DEDUCTION
1	Cover Page	Incorrect team code/Absence of team code on the cover page/ Absence of marking side (such as “P or R” in the team code prescribed).	0.5 Marks for each violation
		Violation of the colour scheme provided for the Memorial.	1 Mark
2	Footnotes, Header, and Footer	Incorrect font/font size, incorrect line spacing, and incorrect page margin.	0.25-1 Mark(s) depending on the degree of the violation
		Failure to include all enumerated sections of the Memorial.	2 Marks
		Substantive violation in Footnotes.	1 Mark
		Incorrect or Inconsistent Footnotes.	0.5 Marks
		Breach of Anonymity.	2 Marks
3	Miscellaneous	Annexures/Photographs/Sketches/Exhibits/ Affidavits, etc.	2 Marks
		Non-compliance with page limits.	2 Marks
		Non-compliance with required contents of the Memorial.	2 Marks
		Delay in Submission (subject to extensions granted at the discretion of the Organisers).	2 Marks per Day of Delay

#### 4.2. Deadline for Submission of Memorials

4.2.1. All teams must submit **two (2) soft copies** of their Memorials for each side of the Moot Proposition. One copy must be in a ‘**docx**’ format and the other in a ‘**pdf**’ file latest by **11:59 p.m. IST on 7<sup>th</sup> June, 2026**, to the Google Form link which shall be shared closer to the date of submission.

- 4.2.2. The Soft Copies of the Memorials must be renamed as: **Team “Code” – Petitioner Memorial** and **Team “Code” – Respondent Memorial**. Failure to adhere to this rule may result in a penalty being levied at the sole discretion of the Organisers.
- 4.2.3. The teams **qualifying into the Semi-Final Round** must send **eight (8) hard copies** of the Memorials and **four (4) hard copies** of the Compendium for **each** side of the Moot Proposition by **11:59 p.m. IST on 21<sup>st</sup> June, 2026** to the following address:

*The General Secretary  
Moot Court Association  
Government Law College  
'A' Road, Churchgate  
Mumbai-400020  
India.*

- 4.2.4. A covering letter **must** be enclosed with the Memorials specifying the name of the University/College of the participating team. The covering letter must have a seal of the University/College. The team code must also be specified.
- 4.2.5. Teams failing to submit their Memorials before the deadline elapses shall be subject to penalisation, which would be at the sole discretion of the Organisers.
- 4.2.6. The content of the submitted Memorials via the Google Form **should not** differ from the content of the hard copies of the Memorials submitted to the Organisers.
- 4.2.7. If the content of the hard copies of the Memorials differ from the soft copy a penalty will be levied which could also lead to disqualification which is at the sole discretion of the Organisers.

### 4.3. Anonymity

- 4.3.1. The identity of the team or the names of the participants must not be revealed in the Memorial in any manner whatsoever. All teams must submit their Memorials along with a covering letter specifying the name and contact details of the Team Members and their designated team code as mentioned in Clause 4.2.4. Teams disclosing their

identity through the Memorials in any form shall be subject to penalisation or disqualification at the discretion of the Organisers.

- 4.3.2. The name of the institution should not appear on any Compendium or submissions made to the Bench. In this case, the team shall **not** be allowed to submit the Compendium, or shall be subject to negative marking.
- 4.3.3. Teams must maintain anonymity while screen sharing during the virtual rounds of the Competition. The identity of the participants and the University/College should not be revealed through any desktop applications, judgement copies, Compendiums or Memorials during the course of screen sharing or oral submissions.
- 4.3.4. No team is permitted to share their Compendium or research with the Judges through the chat box.
- 4.3.5. Screen-shared Memorials should be the same as the Memorials sent by the teams via e-mail.
- 4.3.6. All teams must e-mail their Compendiums or individual pdfs which they shall be screen sharing to [taxmootglc@gmail.com](mailto:taxmootglc@gmail.com) latest by **11:59 p.m. IST on 7<sup>th</sup> June, 2026**. **The screen shared content should be the same as the content shared via e-mail.** Teams are to note that no changes are allowed to be made to the Memorial after the submission of the Online Rounds. If any changes are made to the Compendium, it must be informed to the Organising Committee at least one week prior to the Rounds.

#### 4.4. External Assistance

- 4.4.1. All research, writing and editing must be solely the product of team members. No team shall be allowed to view or otherwise become privy to any Memorial/ Written Submission other than the respective Petitioner and Respondent Memorials of the scheduled opposing teams in the course of the Competition.
- 4.4.2. Team members are permitted to discuss with their coach and with others affiliated with their University/College/Law School the general principles of Law.

- 4.4.3.** The coach/faculty members/others affiliated with the University/College/Law School may provide general guidance on the overall organization of the brief, but cannot assist with the actual writing and are not permitted to edit the Memorials/Written Submissions or correct the citation format.
- 4.4.4.** Academic guidance beyond that permitted by the Official Rules of the Competition shall lead to the immediate disqualification of the team.
- 4.4.5.** The Memorials shall be evaluated in accordance to Clause 5 of the Rules of the Competition.
- 4.4.6.** After the completion of the Competition, the Organisers reserve the right to use the Memorials submitted to them, as they deem appropriate.

**5. MARKING CRITERIA FOR THE MEMORIALS**

- 5.1.** The Memorials shall be marked by a special panel of Judges.
- 5.2.** The following shall be the Marking Criteria and the Marks Allotted to each criteria:

<b>SR. NO.</b>	<b>MARKING CRITERIA</b>	<b>MARKS ALLOCATED</b>
1.	Depth and Quality of Research	30
2.	Proper and Articulate Analysis & Clarity and Organisation	20
3.	Knowledge and Application of Facts	15
4.	Grammar and Style	15
5.	Referencing	10
6.	Presentation and Evidence of Original Thought	10
	<b>Total</b>	<b>100</b>
Remarks: 0-30: Poor; 30-50: Average; 50-70: Good; 70-90: Very Good; 90-100: Excellent		

## 6. ORAL SUBMISSIONS

- 6.1. The Oral Rounds shall be conducted on a virtual platform for the **two (2)** Preliminary Rounds and **one (1)** Quarter-Final Round.
- 6.2. As specified hereinabove at clause 1.2, each team shall comprise of **two (2)** speakers who shall divide the oral submission between themselves
- 6.3. There shall not be a Researcher's Test as part of the Competition.
- 6.4. During the course of the Oral Submissions no speaker shall either reveal their identity or the identity of their University/College by any means whatsoever. Doing so shall result in negative markings as deemed appropriate by the Judges.
- 6.5. No change in the team composition shall be permitted. Changes in the team composition shall be allowed only in exceptional circumstances subject to permission from the Organisers. However, in the event of a change, the Organisers are to be notified at the earliest via e-mail stating a valid reason for the same.
- 6.6. No change in the speaker roles and positions shall be permitted after the registration of a team has been completed. The designated roles - Speaker 1 and Speaker 2 shall remain the same throughout all stages of the Competition, that is, Preliminary, Quarter- Final, Semi-Final, and Final Rounds of Arguments.
- 6.7. Each team shall have a maximum of 30 minutes to present their Oral Submissions. The Petitioners may reserve time for a rejoinder. **(Rejoinder: Rebuttal)**
  - 6.7.1. At the commencement of each session of the Oral Submissions, each team must notify the Court Officer about the amount of time that they want to reserve for their rejoinder. A maximum of **5 minutes** can be reserved on the Petitioners' side for the rejoinder.
  - 6.7.2. Team representing the Respondent side in a session of the Oral Submissions is not in the capacity to reserve any time for a sur-rejoinder for that session. Sur-rejoinders could be granted by the Judges, and remain at the sole discretion of the Bench for that session.

- 6.7.3. No single speaker shall be permitted to address the Court for more than 20 minutes.
- 6.7.4. At the commencement of each session of Oral Submissions each team shall notify the Court Officer as to the division of time between the 2 speakers.
- 6.7.5. No speaker shall be allowed to speak in excess of the time allotted to each speaker. Extra time shall be given to each speaker as per the discretion of the Judges. If the judge so requires, the extra time taken by the speaker may be deducted from the time allotted to his/her co-speaker or from the time allotted for rejoinder.
- 6.7.6. The final decision as to the time structure and the right to rejoinder/sur-rejoinder shall be that of the Judges.
- 6.8. All teams shall be expected to carry along any case law(s) and authorities to which they intend to refer. Teams must note that they **shall not** be permitted to submit any material to the Judges if such material bears the name or seal of their College/University.
- 6.9. No other document, other than the Memorial of the appropriate side of the opposing team, shall be allowed to be exchanged between any two teams at any given time in the Competition.
- 6.10. During the course of oral submissions, the participants cannot submit to the court any material containing pictorial representation whatsoever. Further the participants shall not be permitted to make any audio/visual representation, nor shall they be allowed to use personal computers, laptops and any other technical or mechanical or electronic device during their oral submissions except for the device being used to join the virtual session.
- 6.11. If at any instance a submission is made with any material in violation of Clause 6.10 and if any picture, sketches, photos, cartoons, caricatures, audio film, video film, projector slide or a computer-generated image is submitted or presented to court, the teams shall be subject to disqualification or negative marking as deemed appropriate by the Judges.

**7. MARKING CRITERIA FOR THE ORAL SUBMISSIONS**

- 7.1. Each speaker shall be marked on a total of **100 marks** by each Bench Judge.
- 7.2. The following shall be the Marking Criteria and the Marks Allocated to each Speaker by each Judge in the round:

SR. NO.	MARKING CRITERIA	MARKS ALLOCATED
1.	Knowledge and Application of Relevant Law	25
2.	Interpretation and Use of Facts	20
3.	Ingenuity and Ability to Answer Questions	15
4.	Style, Poise, Courtesy and Demeanour	15
5.	Organization and Flow of Arguments	15
6.	Time Management and Rebuttals	10
	<b>Total</b>	<b>100</b>

- 7.3. The decision of the Judges pertaining to the marks allotted to any team shall be final.
- 7.4. So as to ensure uniformity in the marking system, all Judges will be provided with a marking guideline.

**7.5. Round Total for Preliminary Rounds**

The Round Total for the Preliminary Rounds of Argument shall be an aggregate of the total marks of each Speaker by each Judge (as indicated in Clause 7.2) in that Round, along with the Memorial Assessment Score of the side (Petitioner or Respondent) that the team is representing in that respective round (as indicated in Clause 5.2).

**7.6. Round Total for the Quarter-Final/Semi-Final/Final Rounds**

The Round Total for the Quarter-Final, Semi-Final and Final Round shall be an aggregate total of the marks obtained by each speaker from each judge (as indicated in table 7.2). The marks for the Memorial Assessment (which shall be judged by a special panel of Memorial Judges) shall not be included in the Round Total of the Quarter-Final Round, Semi-Final Round and the Final Round of Arguments for the purpose of determining the Team and Individual Scores.

**8. ONLINE PLATFORM RULES**

- 8.1.** The participants must ensure that they have a strong internet connection with good audio and video facilities. They must use laptops or PCs for the Oral Rounds. The use of mobile phones is prohibited.
- 8.2.** The background of the participants on video shall be plain and shall not contain any symbols or representations.
- 8.3.** The participants (speakers) must ensure that any noise or audio other than the voice of the participant should not be audible during the online Oral Rounds. It is advisable to plan and prepare for the online Oral Rounds in advance accordingly.
- 8.4.** Participants shall be permitted to use the screen-sharing feature for making their submissions. It is advisable to use PDF viewing applications such as Preview, Adobe Acrobat, or similar tools or displaying their Compendiums
- 8.5.** The teams must ensure that they do not disclose the identity of their college at any stage during the Competition. Any kind of canvassing shall lead to the disqualification of the teams.
- 8.6.** At the time when one participant is speaking, others are expected to keep their microphones on mute.
- 8.7. The Meeting ID, Password, and Link to each session shall be shared with the participants before each round.**

## 9. AWARDS

9.1. The following awards shall be presented:

- (i) Best Team — INR 12,000/-
- (ii) 1<sup>st</sup> Runner-Up Team — INR 8,000/-
- (iii) Best Speaker — INR 5,000/-
- (iv) 1<sup>st</sup> Runner-Up Speaker — INR 3,000/-
- (v) Best Memorial — INR 5,000/-

9.2. The **Best Speaker** and **Second-Best Speaker** Awards shall be determined by the Total Scores in the Preliminary Rounds of the Competition by adding the Judges' scores from **two (2)** Preliminary Rounds. The Speaker's ranking shall be determined based on the cumulative total of their scores from the **two (2)** Preliminary Rounds.

9.3. All participants will be presented with E-Certificates of Participation and all the winners of awards as specified in Clause 9.1 will be presented with Certificates of Merit and a cash prize.

## 10. DEMEANOUR AND EQUITY GUIDELINES

### 10.1. Demeanour

10.1.1. It is expected of all participants to respect the Rules of this Competition and maintain highest professional conduct during all the stages of the Competition.

10.1.2. Any disruptive practices or actions that aim to, or end up disrupting decorum are strictly prohibited.

10.1.3. Participants are requested to not indulge in protracted arguments and avoid repetitive commentary.

10.1.4. The Judges' decisions shall be final, and it is expected of teams to accept it unanimously without showing any disregard or disrespect towards the Bench's opinions and verdicts.

- 10.1.5. Participants are requested to refrain from any actions or activities which shall negatively impact the integrity of the Institution or bring upon any disrepute.
- 10.1.6. The rules and integrity of this Competition are to be upheld and violation of any aforementioned guidelines shall be condemnable by the Organisers.
- 10.1.7. If any participant or team have complaints regarding the conduct or demeanour of any individual, they are advised to formally address their concerns to the General Secretary of the Moot Court Association.
- 10.1.8. Action against alleged parties shall be at the sole discretion of the Organisers.
- 10.1.9. The Organisers strive to ensure that this competition, in all its flaura, is free of any discrimination, bias and vilification, and wish to protect the equity of every Participant and other personnel.

## **10.2. Equity**

- 10.2.1. Participants are expected to address other participants, Judges, volunteers, members of the Moot Court Association, and any other person associated with the Competition in any capacity with respect and conduct themselves in a civilized manner.
- 10.2.2. Any behaviour or misconduct by a Participant that causes any other individual any kind of discomfort which includes but is not limited to portrayal of any form of vilification, discrimination, harassment, or bullying is strictly prohibited.
- 10.2.3. Causing breach of an individual's equity and/or causing them any discomfort pertaining to aforementioned guidelines is condemnable by the Organisers.
- 10.2.4. If any participant feels that their equity has been breached and/or have related complaints, they are advised to formally address the General Secretary of the Moot Court Association regarding their concerns.
- 10.2.5. Action against cases of breach of equity and other activities of misconduct shall be at the discretion of the Organisers, and their decision on the matter shall be considered as final.

## 11. MISCELLANEOUS

- 11.1.** No member of any team or any individual connected with any team shall be permitted to hear the arguments in any court room in which that team is not one of the contesting teams whilst that team is still in the Competition. The Organisers shall take strict action, including disqualification from the Competition, against any team found to be scouting through a team member or through any other means.
- 11.2.** All Participants are expected to maintain decorum in the Court room during the Rounds of the Competition and are expected to conduct themselves in a manner befitting the legal profession.
- 11.3.** The Organisers decision as regards to the interpretation of rules or procedures shall be declared final.
- 11.4.** In case of any situation not contemplated in the Rules, the Organisers decision on the same shall be final.
- 11.5.** The Organisers reserve the right to vary, alter, modify, or repeal any of the above Rules if so required and as they may deem appropriate.
- 11.6.** The decision of the General Secretary of the Moot Court Association regarding all and any concerns raised by participants including but not limited to complaints participant and other personnel.

## 12. REQUESTS FOR INTERPRETATION OF CASE STUDY AND RULES

- 12.1.** All requests for interpretation of case study and rules of the Competition must be directed to the General Secretary of the Moot Court Association.
- 12.2.** Such requests for interpretation must be sent via e-mail to [taxmootglc@gmail.com](mailto:taxmootglc@gmail.com). The subject of the e-mail must read “*Request for Interpretation*”.
- 12.3.** The last date to seek interpretation/clarifications to the Moot Proposition is **19<sup>th</sup> May, 2026**.

**13. DISCLAIMER**

The Material in the Moot Proposition is not intended to and does not attempt to resemble any incident or any person living or dead. All material in the Moot Problem is fictitious and any resemblance to any incident or person, if any, is not intended, but merely coincidental.

**14. CONTACT DETAILS**

E-mail Address: [taxmootglc@gmail.com](mailto:taxmootglc@gmail.com) ; [mcaglc@gmail.com](mailto:mcaglc@gmail.com)

In case of any queries, we request you to contact the following members of the Moot Court Association:

**Registrations:** Ms. Nidhi Prakash (+91 87576 44034)

**Accommodation and Travel:** Ms. Seeya Wani (+91 90822 40935)

**Memorials:** Mr. Meet Narsinghani (+91 93706 16230)