



Maharashtra National Law University Mumbai
in association with
All India Federation of Tax Practitioners (Western Zone),
Income-tax Appellate Tribunal Bar Association Mumbai
&
Goods and Services Tax Practitioners' Association
Maharashtra

Presents

**PADMA VIBHUSHAN N.A. PALKHIVALA
MEMORIAL RESEARCH PAPER
COMPETITION 2022- 23**





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) in association with Maharashtra National Law University Mumbai is pleased to announce the 12th Nani Palkhivala Memorial Research Paper Competition, 2022.

The topics for this year's Research Paper for Students is: Digital Virtual Assets and its Tax implications

1. Implications under Income-tax Act, 1961.
2. Implications under Goods & Service Tax Act, 2017
3. 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, ITATonline website and/or in other leading tax magazines.



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

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

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



Rules for 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 sending a mail to **palkhiwala.mootcourt@gmail.com** and **nanipalkhivalamoot@mnlumumbai.edu.in** on or before **15th October 2022**.

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 7,500 words and not more 10,000 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. Citing and referencing should be as per OSCOLA 4th Edition.

2.4. There should be appropriate footnotes indicating the correct source of information. The footnotes should be typed in font size 9, Times New Roman, Single Spacing. However, two separate footnotes must be double spaced.

2.5. A Bibliography, mentioning all the articles, books, references, websites etc. referred to, should be made at the end.



2. PRESENTATION

2.6. Plagiarism will not be tolerated.

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

2.8. Copyrights of all authors are respected, but neither the AIFTP, ITAT Bar Association, The Goods and Service Tax Practitioners Association of Maharashtra (GSTPAM) nor Maharashtra National Law University Mumbai will be responsible for any infringement of the same.

2.9. 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.

2.10. Entries must reach the above-mentioned address on or before **November 10, 2022, by 5:00 p.m. IST.**

2.11. 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
4	Language, Grammar & Style	15
3	Issues Covered	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. 10000/-
Second prize	Rs. 7500/-
Third prize	Rs. 5000/-

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

4.4. 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.**

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

4.6. 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 organizer's 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

EmailAddress:

nanipalkhivalamoot@mnlumumbai.edu.in

Telephone Numbers:

Convenor: Gaurav Balpande- 80878 86379

Associate Convenors:

- Riya Kumar- 81787 00602
- Vedant Vaishali Jayant Mainkar- 98219 17167