

RULES FOR THE 8th V.S. SUNDARAM MEMORIAL RESEARCH PAPER COMPETITION

1. Participation

- 1.1. **NO REGISTRATION FEES** is required for the V.S.Sundaram Memorial Research Paper Competition.
- 1.2. Each participating college can send a maximum of one article. Each article can be authored by maximum of two students.
- 1.3. Entries must be in English only.
- 1.4. Participation is restricted to students enrolled in undergraduate courses in law, accountancy, commerce and taxation.
- 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 12, font type Times New Roman, Double Spacing and one inch margins on each side.
- 2.3. Two hardcopies of each entry in the format specified above, along with a soft copy of the same in a Compact Disc (CD) must be submitted to:

The Convenor,

**8th V.S.Sundaram Memorial Research Paper Competition,
School of Excellence in Law,
Tamilnadu Dr. Ambedkar Law University
MGR Salai (Near Taramani Railway Station),
Perungudi, Chennai 600096.**

- 2.4. Participants must also email a copy of their entry as a Read-Only MS-Word document to krramamani2018@gmail.com and info@saprlaw.com
- 2.5. The Compact Disc must be scanned for any viruses or contamination.
- 2.6. There should be appropriate footnotes indicating the correct source of information. The footnotes should be typed in font size 10, Font type: Times New Roman, Single Spacing.
- 2.7. A bibliography, mentioning all the articles, books, references, websites etc referred to, should be made at the end.

8th K.R.RAMAMANI MEMORIAL TAXATION MOOT COURT COMPETITION

- 2.8. Copyrights of all authors are respected but Tamil Nadu Dr. Ambedkar University will not be responsible for any infringement of the same.
- 2.9. Entries may be sent to the above-mentioned address by post or courier or email. The post/courier should bear the superscription: "Entries for VSS Research Paper".
- 2.10. Each entry shall be enclosed with a covering letter on the letterhead of the participating college, which mentions the name and year of the student.
- 2.11. Entries must reach the above mentioned address on or before **2nd February, 2017 by 5:00 p.m. IST.**
- 2.12. 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 are the criteria for marking and the marks allocated to each category:

| S. | Marking Criteria | Marks |
|----|--------------------------------|-------|
| 1 | Structure of the Article | 20 |
| 2 | Ingenuity of Ideas | 15 |
| 3 | Issues covered | 15 |
| 4 | Language | 30 |
| 5 | Use of authorities, references | 20 |

- 3.3. The decision of the Judges shall be final.

4. Awards

- 4.1. **A Medal plus cash prize of Rs. 20,000/-** shall be awarded to the best research paper.
- 4.2. Certificates of Participation will be issued to each of the participants.
- 4.3. The Best Article will be published in a journal published by the Tamil Nadu Dr. Ambedkar Law University, Chennai.
- 4.4. The winners of the best article will be given the opportunity to present their paper before the esteemed audience during moot court competition.

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.

8th K.R.RAMAMANI MEMORIAL TAXATION MOOT COURT COMPETITION

- 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 organizers 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 organizers.

6. Announcement of Results

- 6.1. The results shall be posted in our website <http://www.krrtaxmoot.com/> on **16th February, 2018** midnight. Winners shall be provided accommodation in consonance with the Moot Court Competition Rules.

7. Topics for the Paper Presentation

- 7.1. The topics for paper presentation are:
 - Critique of GAAR provisions under Indian Income Tax Act and Rules
 - OR**
 - Critique of recent TP amendments in Finance Act 2016 & 2017 (CBCR, Secondary adjustments, Thin Capitalization)

Please note: We don't want a rehash of the provisions related to these topics - we would like original and/or insightful work on these problems, related issues, global jurisprudence and any fresh ideas you can bring to these topics.

Participants can choose any one of the two topics for their paper.



K.R. Ramamani
Memorial Taxation
Moot Court Competition