

# **13<sup>TH</sup> NANI PALKHIVALA MEMORIAL RESEARCH PAPER COMPETITION 2023**

The All India Federation of Tax Practitioners (**AIFTP**), 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 are pleased to announce the 13<sup>th</sup> Nani Palkhivala Memorial Research Paper Competition, 2023.

The topics for this year's Research Paper for **Professionals** are:

**Topic 1:** GIFT City: Hits & Misses (Direct and Indirect Taxation aspects)

**Topic 2:** GST: A good & simple tax – Controversial issues and possible solutions

Each article can be authored by a maximum of two authors. The entries will be judged by the Hon'ble Judges of the High Court and Senior Advocates. 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.

Kindly confirm your participation for the same by **September 15, 2023**.

The entries must reach ITAT Bar Association on or before **October 06, 2023, by 5:00 P.M. IST**.

## **RULES FOR THE 13<sup>TH</sup> NANI PALKHIVALA MEMORIAL**

### **RESEARCH PAPER COMPETITION**

#### **1. PARTICIPATION AND REGISTRATION**

- 1.1.** Each article can be authored by a maximum of two students.
- 1.2.** Entries must be in English only.
- 1.3.** Participants must register by sending a mail to [palkhivala.mootcourt@gmail.com](mailto:palkhivala.mootcourt@gmail.com) on or before **September 15, 2023**.
- 1.4.** Participants must also submit a short bio-data mentioning their full name, photograph, membership in the professional organisation, contact number, email and postal address.
- 1.5.** The professional must be below the age of 35 as on **September 15, 2023**.

#### **2. PRESENTATION**

- 2.1.** The research article must comprise not less than 7,500 words and not more than 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 4<sup>th</sup> Edition
- 2.4.** 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.
- 2.5.** A bibliography, mentioning all the articles, books, references, websites etc referred to, should be made at the end.
- 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 [palkhivala.mootcourt@gmail.com](mailto:palkhivala.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 cover letter.
- 2.10.** Entries must reach the above-mentioned address on or before **October 06, 2023** 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 with a total of 100 marks.
- 3.2.** The following are the criteria for marking and the marks allocated to each category:

<b>Sr. No</b>	<b>Marking Criteria</b>	<b>Marks Allocated</b>
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 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. 10,000/- |
| Second prize | Rs. 7,500/-  |
| Third prize  | Rs. 5,000/-  |
- 4.3.** The Best Articles will be published in the Souvenir which will be released on the occasion of the **13<sup>th</sup> Nani A. Palkhivala Memorial National Tax Moot Court Competition.**
- 4.4.** The Best articles will also be published along with a photograph of the participants in the AIFTP Journal, GSTPAM and on the website ([www.itatonline.org](http://www.itatonline.org))
- 4.5.** All winners shall be declared at the valedictory ceremony.

## **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**

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