



# THE GOODS AND SERVICES TAX PRACTITIONERS' ASSOCIATION OF MAHARASHTRA

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## NANI PALKHIWALA MEMORIAL RESEARCH PAPER COMPETITION, 2023

The All India Federation of Tax Practitioners (AIFTP) the Income Tax Appellate Tribunal (ITAT) Bar Association and The Goods & Services Tax Practitioners Association of Maharashtra (GSTPAM) in Association with Maharashtra National Law University Mumbai is pleased to announce the Nani Palkhivala Memorial Research Paper Competition, 2023.

The Topics for the year's Research Paper for Professional are:

Topic 1: Topic on Direct Taxes

**OR**

Topic 2: Topic on Indirect Taxes

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 from the subject referred above will be awarded cash prizes, along with a certificate of merit. The winning research of GSTPAM, and ITAT online website.

Kindly confirm your participation for the same by **October 06, 2023** at [palkhivala.mootcourt@gmail.com](mailto:palkhivala.mootcourt@gmail.com)

The papers must reach the above email ID on or before **October 06, 2023 by 5.00 p.m. IST.**

For The Goods & Services Tax Practitioners' Association of Maharashtra

**Shri. Pravin Shinde**  
President

**Shri. Shashank Dhond**  
Chairman

**Shri. Vinod Mhaske & Shri. Jatiin Chheda**  
Hon. Jt. Secretaires

**Shri. Pravin Jadhav, Shri. Haresh Chhugani & Shri. Ashwin Shivnani**  
Joint Convenors

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

## **RULES FOR THE NANI PALKHIVALA MEMORIAL RESEARCH PAPER COMPETITION**

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

- 1.1.** Each participant can send only one article can be authored by a maximum of two professionals.
- 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 **October 06, 2023**.
- 1.4.** Participants must also submit a short bio-data and passport size coloured photograph mentioning their full name, membership in the professional organisation, contact number, email and postal address.
- 1.5.** The professional must be below the age of 35 as on **October 06, 2023**.

### **2. PRESENTATION**

- 2.1.** The research article must comprise of not less than 7,500 words and not more 10,000 words including foot notes.
- 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 foot notes may be typed in font size 9, Font type: Times New Roman, Single Spacing. However, two separate foot notes 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 & Services 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 closed with a covering letter.
- 2.10. Entries must reach the above-mentioned address on or before **October 06, 2023 by 5:00p.m.IST.**
- 2.11. The organizers 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 100marks.
- 3.2. The following is the criteria for marking and the marks allocated to each category:

Sr.No	Marking Criteria	Marks Allocated
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.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 **13<sup>th</sup> 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 AIFTPJournal, GSTPAM and on website([www.itatonline.org](http://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 the rearises 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 organisers.

## 6. CONTACTDETAILS

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