

THE NUALS MOOT

IIND EDITION



LA GIUSTIZIA DIVINA VI APPARE

WHERE DIVINE JUSTICE APPEARS

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About NUALS

The National University of Advanced Legal Studies (NUALS), located in Kochi, Kerala, is a distinguished institution for legal education in India. Established in 2005 by the Kerala State Legislature, NUALS has rapidly gained recognition for its innovative curriculum that seamlessly integrates traditional legal doctrines with contemporary global challenges. Over the years, the University has garnered numerous national and international accolades, firmly establishing itself as one of the premier law schools in the country. Its esteemed faculty, comprising eminent legal scholars and seasoned practitioners, dedicate themselves to mentoring students into becoming accomplished legal professionals. NUALS boasts a state-of-the-art campus equipped with modern infrastructure designed to facilitate a dynamic and enriching learning experience. The University emphasizes a global outlook, fostering international collaborations that enhance the academic exposure of students and prepare them for the demands of a globalized legal profession. A strong focus on extracurricular activities and holistic development ensures that NUALS graduates are not only proficient legal experts but also wellrounded individuals ready to assume leadership roles in society. Each year, multiple teams from NUALS participate in prestigious national and international moot court competitions, consistently advancing to global stages and earning accolades and recognition. The vibrant student community at NUALS is particularly renowned for its active engagement in moot courts, where they excel at both national and international levels. Committed to the advancement and dissemination of legal knowledge, NUALS remains steadfast in its mission to produce exceptional legal professionals who will contribute meaningfully to the nation. Through its unwavering dedication to excellence, the university has firmly established itself as a leading center for legal studies in India





About MCS

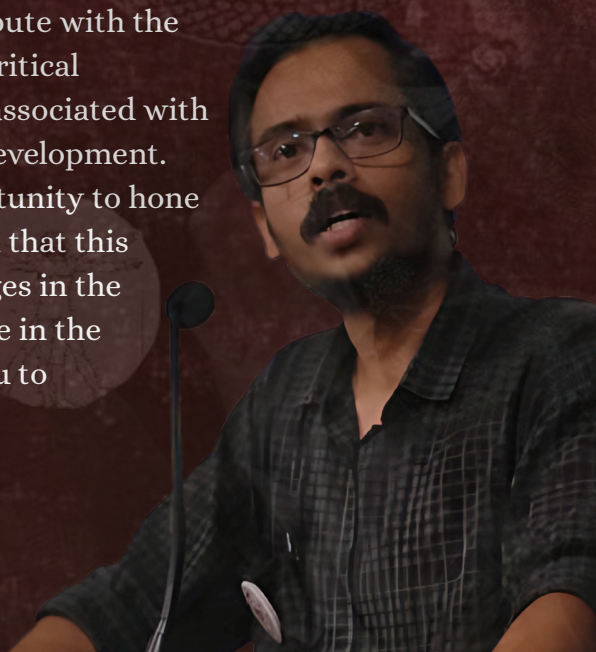
The Moot Court Society (MCS) of the National University of Advanced Legal Studies (NUALS) serves as the central body for coordinating all mooting activities at the University. Dedicated to fostering excellence in advocacy, the Society manages both internal mooting events and facilitates student participation in external competitions. Its core responsibilities include organizing prestigious events such as The NUALS Moot and the NUALS International Maritime Law Arbitration Competition (NIMLAC), conducting internal moot court competitions, training students in advocacy, and providing resources to enhance their legal skills. The NUALS MCS distinguishes itself through the NIMLAC, a prestigious 7th edition event that has become a global platform for maritime law expertise, and now, the new addition The NUALS Moot, which has carved itself a place in amongst international tax enthusiasts. Parallel to this, the Internal Moot Court Competition (IMCC) serves as a critical training ground for NUALS students, where students compete as speakers and researchers, submitting memorials for both sides of complex legal propositions. The IMCC not only identifies and nurtures top advocacy talent but also provides a structured pathway for students to develop critical legal research, writing, and oral argumentation skills, ultimately preparing them for prestigious national and international moot competitions. This year marks the second edition of The NUALS Moot, an annual flagship event that brings together aspiring legal professionals from universities across the globe. The event provides a premier platform for participants to demonstrate advocacy prowess and engage with complex legal issues, fostering collaboration and showcasing talent on an international stage. Through these initiatives, the Moot Court Society endeavors to equip students with critical skills in legal research, analysis, and presentation, preparing them for impactful careers in the legal profession.

Words from FACULTY CO-ORDINATOR

Dear Advocates to be,

It is an absolute privilege to welcome you all to the II edition of The NUALS Moot or as we call it the TNM II edition. It is indeed an honour to host you all again for the II edition of the TNM after the grand success of the first edition of the moot court competition. The event brings together the best young minds in the country in the field of international taxation and as we all know, the event is an opportunity to all the participants not just to compete against each other, but to connect to and be trained by the best practitioners in the field of international taxation from around the country. I take this opportunity to thank all the participants of the first edition of the TNM and all the judges of the event including partners and associates of various firms in India and abroad, academicians who have specialized in the field of international taxation and sitting judges of the High Court, who ensured that the event became a grand success. The amazing response that we received from law institutions in the country itself is the reason why we are going ahead with the II edition of the moot, that too, a little earlier than we conducted the event last year. The mission is to take the TNM to a level where it is known as the best moot in the country on international taxation and I am sure that in the years to come, we will have to increase the slots to an unimaginable level owing to the record number of registrations that we received last year and this year.

The value of moot court competitions need not be explained to the current generation law students. It is, undoubtedly, an occasion to showcase your best talent by bringing in your best arguments, relying on the contemporary theories, dissecting the proposition to learn its multiple dimensions and depths, integrating facts to relevant legal principles and a chance to explore legal complexities. There is no dispute with the fact that the event is all about legal research that fosters critical legal thinking eventually leading to development of skills associated with oral advocacy thereby contributing a lot towards career development. Let the II edition of TNM be no different, let it be an opportunity to hone your advocacy skills, but along with that, we assure you all that this event will be an opportunity to interact with the best judges in the field of international taxation. NUALS awaits your presence in the month of October 2025 and I once again welcome all of you to the II edition of TNM 2025.





Dear Esteemed Participants ,

The world of international taxation is a battlefield where sovereign nations wage silent wars over revenue and where multinational corporations dance between jurisdictions. In boardrooms in Delaware, courtrooms in Mumbai, and treaty negotiation halls in Geneva, the age-old question persists: who has the right to tax what, when, and how much?

For this edition, we draw inspiration from *Dante's immortal journey*. Not merely as literary device, but as a mirror to our modern tax predicament. Like Dante who found himself lost in a dark forest, international taxation today wanders through its own maze of competing claims, treaty interpretations, and evolving economic realities.

Your challenge is to be both the lost traveler seeking the right path and the guide showing the way forward. To emerge from the inferno of tax avoidance and aggressive planning, traverse the purgatory of reform efforts and bilateral negotiations, and glimpse the paradise of a just and efficient global tax order.

Bring your sharpest legal reasoning, your most creative interpretations, and your boldest ideas about how law can serve both national interests and international fairness.

Yet, just as Dante's voyage was a quest for justice , will you lead us to justice?

'la giustizia divina vi appare' - where divine justice appears

Yours in pursuit of justice,
The NUALS Moot Court Society
Organizing Committee

Letter to the
PARTICIPANTS

About TNNM

The NUALS Moot 2025 (TNM) brought together legal intellects from across India to explore the evolving complexities of Taxation International and Corporate Legal Structures in Cross-Border Share Acquisitions. Through a meticulously crafted proposition, participants navigated the intersections of global commerce, taxation regimes, and corporate governance. The competition followed a hybrid format, where the preliminary rounds were held in an online format on February 8, 2025, followed by the quarter and semi-finals on February 9, 2025, and the grand finale being conducted offline at the NUALS campus on February 23, 2025. The Opening Ceremony was graced by Ms. Shreya Rao, a leading international tax expert and academic currently pursuing her PhD at the University of Oxford. The judging panel featured stalwarts Partners, Principal Associates, Senior Associates, A2 and A1 Associates of Tier-1 Law firms across India, and Tax Practitioners at the High Court of Kerala, among others, as judges.

The Grand Finale was graced by the esteemed presence of Hon'ble Mr. Justice Bechu Kurian Thomas, Hon'ble Ms. Justice Kauser Edappagath, and Hon'ble Mr. Justice C. Jayachandran, distinguished sitting Judges of the High Court of Kerala, who presided over the final round as adjudicators. The School of Law, SASTRA Deemed University, emerged as the winners of the Competition and, the students from Dr. B.R. Ambedkar National Law University, Sonapat secured the Runners-up position. The competition saw participation from top law institutions, including NLSIU Bangalore, NALSAR Hyderabad, NLIU Bhopal, NUJS Kolkata, RMLNLU Lucknow, TNNLU, GNLU Silvassa, NUSRL Ranchi, and prominent law colleges from across India such as Government Law Colleges in Kerala and Maharashtra, Campus Law Centre in Delhi University, Christ University, and Symbiosis Law Schools in Pune and Hyderabad. TNM 2025 reaffirmed its status as a premier platform for nuanced legal debate in international tax and corporate law within the country, while carving out a niche for itself within the National Mooting Circle

About the **DRAFTER**

Hardeep Singh Chawla is a tax counsel, specializing in international and domestic tax law, with particular expertise in complex tax disputes and cross-border structuring. He advises on tax issues arising from mergers and acquisitions, fund formation and structuring, and non-transactional income tax matters. He also represents clients and assists senior counsels before the Income Tax Appellate Tribunal, High Courts, and the Supreme Court.

Mr. Chawla earned his LL.M. in International tax law from the New York University School of Law. In the past, he has worked with the tax teams at Trilegal, Khaitan & Co. and Vaish Associates Advocates, where he advised multinational corporations, investment funds and financial institutions on tax positions, disputes, and cross-border structuring.

His practice broadly includes advising on cross-border transactions, treaty interpretation, and other contentious and non-contentious income tax matters.

HONORS AND AWARDS:

Jal Erach Dastur Prize for the best article published in Bombay Chartered Accountant Journal (2022-23)

Foundation for International Taxation, Mumbai, Fellowship (2014, 2017, 2018)



TIMELINE

Proposition release and Commencement of Team Registration
19th September

Deadline for Clarifications
24th September

Release of Clarifications
27th September

Team Registration Deadline
30th September

Deadline for Submission of Memorial
14th October

Inauguration ceremony and orientation (Online)
17th October

Preliminary round and Quarter Finals (Online)
18th and 19th October

Semi-Final, Final Rounds and Valedictory Ceremony (Offline)
25th October





PRIZES

Winner

Rs. 50,000/-

Runners Up

Rs. 25,000/-

Best Memorial

Rs. 15,000/-

Best Speaker - Preliminary Rounds

Rs. 5,000/-

Best Speaker - Finals

Rs. 5,000/-





LINKS

T EAM REGISTRATION

M OOT PROPOSITION AND RULEBOOK

C LARIFICATION FORM



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