



*The*  
NUALS  
Moot 2025

# BROCHURE

*Official*





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*The*  
NUALS  
Moot





# 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 well-rounded 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 NUALS 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. Drawing aspiring legal experts worldwide, NIMLAC challenges participants with cutting-edge maritime dispute scenarios, pushing the boundaries of legal thinking. 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 inauguration of The NUALS Moot, an annual flagship event that aims to bring 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 the Faculty Coordinator



Dr. Sandeep Menon  
Nandakumar

*Dear Aspiring Advocates,*

"Fiat Justitia Ruat Caelum" - Let justice be done though the heavens fall. These timeless words echo through the corridors of legal history, reminding us that the pursuit of justice knows no bounds. It is with great pride and excitement that I invite you to be part of The NUALS Moot 2025, where this ancient maxim finds new meaning in the modern complexities of international taxation and corporate law.

This year's proposition takes you on an intellectual journey across continents, from the bustling energy sector of Themistea to the intricate world of international holding companies. You will navigate the fascinating intersection of territorial sovereignty and global commerce, all while wrestling with fundamental questions of corporate identity and state authority. The challenge before you is not merely to argue points of law, but to help shape the very framework of how we understand cross-border taxation in our interconnected world.

In crafting this proposition, we sought to create more than just a competition, we aimed to simulate the real-world challenges that await you in your legal careers. The structure of our moot, beginning with online preliminary rounds and culminating in grand finals at the NUALS campus, mirrors the evolving nature of legal practice itself - both virtual and traditional, both innovative and timeless.



To our participants, I say this: Embrace the complexity. Revel in the nuance. Let your arguments be bold, your research thorough, and your advocacy passionate. Remember that every great legal principle we take for granted today was once a novel argument made by a lawyer who dared to think differently.

The chambers of NUALS await your presence, whether virtual or physical. Here, you will find not just a competition, but a celebration of legal thought and advocacy. You will meet peers who share your passion for justice, mentors who eagerly await your fresh perspectives, and judges who will challenge you to reach new heights of legal reasoning.

As you prepare to step into this arena, carry with you the spirit of "Fiat Justitia Ruat Caelum." Let it remind you that the pursuit of justice is not just a professional obligation, but a sacred trust, one that demands courage, creativity, and unwavering commitment.

We look forward to witnessing the birth of new legal theories, the clash of compelling arguments, and perhaps most importantly, the forging of lasting friendships and professional bonds that will enrich your legal journey for years to come.

**See you at the podium!**

*Warmest regards,*

Dr. Sandeep Menon Nandakumar  
Faculty Coordinator  
NUALS Moot Court Society



# Letter to the Participants from NUALS MCS

*"Yet I doubt not through the ages  
One increasing purpose runs,  
And the thoughts of men are widened  
With the process of the suns.  
Not in vain the distance beacons.  
Forward, forward let us range,  
Let the great world spin forever  
Down the ringing grooves of change."*

-Excerpt from the Locksley Hall  
By Alfred, Lord Tennyson

*Dear Friends,*

Lord Tennyson's immortal words resonate deeply with the spirit of our profession – a profession that constantly evolves yet remains anchored to its timeless purpose: the pursuit of justice. As we launch The NUALS Moot 25, these verses remind us that we stand at the intersection of tradition and transformation, much like the complex legal questions our proposition presents. The widening thoughts, the beckoning distance, the forward march – isn't this what advocacy is all about?

Remember your first moot court competition? The butterflies in your stomach, the endless nights of preparation, and that exhilarating moment when you first stood up to speak? We do. That's exactly why we're reaching out to you today not just as organizers, but as fellow mooters who share your passion for advocacy.

**The NUALS Moot 25 is more than just another addition to your CV – it's a celebration of everything we love about mooting.** When we chose this year's theme, "*Fiat Justitia Ruat Caelum*," we weren't just picking a Latin phrase. We were thinking about every law student who's ever stayed up late highlighting case law, every team that's ever practiced their submissions in empty classrooms, and every advocate-to-be who's dreamed of making a difference through law.



We know what you're probably thinking as you read the proposition – **"International taxation? Corporate veils? Double taxation agreements?"** Trust us, we had the same thoughts! But here's the beautiful thing about this challenge: it's designed to push you just far enough out of your comfort zone to help you discover capabilities you didn't know you had. Whether you're a seasoned mooter or stepping into these waters for the first time, we've crafted this experience with you in mind.

The online preliminary rounds aren't just about accessibility, they're about making sure that no brilliant legal mind is left out because of geographical constraints. And when we meet for the grand finals at NUALS, you'll find not just judges and competitors, but a community of friends who speak your language – the language of law, justice, and advocacy.

To those feeling overwhelmed we've been there. To those excited to dive in: we share your enthusiasm. And to everyone in between: we're here to support you every step of the way : ). Our team is just an email away, ready to help with your queries, concerns, or even just to chat about the proposition.

Remember, behind every great moot court competition are participants who dare to think differently, argue passionately, and most importantly, support each other. That's the kind of environment we're creating here at NUALS, and we can't wait for you to be part of it.

As Tennyson reminded us, we are all part of something larger – an "increasing purpose" that runs through the ages. Your journey in this competition is another step in that grand progression of legal thought and advocacy. So take a deep breath, gather your team, and let us range forward together. Whether you end up holding the winner's trophy or not, you'll be part of this ever-spinning world of legal excellence, carrying forward the torch of justice down the ringing grooves of change.

***Let us forge this justice, in gold, in gold!***

Looking forward to witnessing your journey,

With warmth and excitement,  
**NUALS Moot Court Society.**



# About the Event

The NUALS Moot, stands as a paragon of excellence in the Indian legal education landscape. Hosted by the NUALS Moot Court Society at NUALS, this premier event draws the nation's most promising legal minds into an arena of intellectual rigor and oratorical prowess.

Participants are drawn into an arena of intellectual rigor and oratorical prowess, engaging in high-stakes simulations of court proceedings that mirror the demands of the legal profession. Designed to transcend traditional classroom learning, the NUALS Moot combines practical application with academic depth, providing a transformative experience for aspiring advocates. Esteemed judges and legal scholars oversee the proceedings, ensuring that participants hone their advocacy skills in an environment that demands excellence. The NUALS Moot is not merely a contest but a crucible where the future luminaries of the legal profession are forged.

## Registration

For the competition, the registration fee for participation in the preliminary online rounds has been set at **₹3,000 per team**. Teams that successfully qualify for the Grand Final rounds will be required to contribute an additional top-up fee of ₹2,000 to confirm their participation in the advanced stages of the competition. **Head over to [nualsmoot.com](http://nualsmoot.com) to save your slot by provisionally registering for The NUALS Moot.**

## Team Participation

The Competition is open to a **maximum of 32 Teams**, which will be accepted on a ***first-come, first-serve basis*** based on the completion of their team registration and fee payment. Each participating institution may register a **maximum of two Teams** for the Competition.



## MEMORIAL SUBMISSION

All registered teams shall prepare and submit Memorials for both the Petitioner and Respondent sides of the case by **11:59 P.M, January 20th**, through the memorial submission portal:

[“nualsmoot.com/memorials-tnm”](https://nualsmoot.com/memorials-tnm)

## ORAL ADVOCACY ROUNDS

FROM PRELIMINARY TO THE GRAND FINALS

### PRELIMINARY ROUNDS

All registered teams shall participate in the Online Preliminary Rounds. Teams shall be ranked based on a weighted score comprising their oral scores from the **Preliminary Rounds (70%) and memorial scores (30%)**. The top 8 teams shall advance to the Advanced Rounds.

The Advanced Rounds consist of the Quarter-Finals and Semi-Finals, **conducted online in a knockout format**.

**b) Semi-Finals:** The 4 winning teams from the Quarter-Finals shall compete in the Semi-Finals. The **2 winning teams** shall advance to the Grand Final Round.

### ADVANCED ROUNDS

**a) Quarter-Finals:** The top 8 teams from the Preliminary Rounds shall compete in the Quarter-Finals and the 4 winning teams shall advance to the Semi-Finals

### THE GRAND FINALS

**Offline Grand Finals at NUALS Campus.**



# About the Drafter



## Aditya Venugopalan

Aditya Venugopalan is a Senior Associate at Veritae Legal in Cochin, bringing over six years of experience in Corporate, Civil, and Commercial Litigation. With a strong background in both direct and indirect taxation, as well as arbitration, company law, commercial disputes, and insolvency matters, Aditya represents clients before trial and appellate courts, as well as tribunals, across the country.

Aditya's passion for legal advocacy and his commitment to honing his skills are evident from his track record of success. From being awarded the Best Advocate and Best Memorial at the 3rd BMS Memorial National Moot Court Competition, to participating in prestigious moots like the International Criminal Court Moot and the Moot on Investment and Securities Law, he has consistently demonstrated his legal prowess and ability to excel in competitive mooting environments.

Furthermore, Aditya's leadership experience as the convenor of the moot court society at Alliance University underscores their dedication to fostering a vibrant and competitive mooting culture among his peers.

*We are proud to have Aditya Venugopalan as our proposition drafter, whose exceptional legal acumen and innovative thinking will help challenge conventional legal boundaries and inspire the next generation of legal professionals.*



# About the Proposition

*Olympus Holdings Pte Ltd v. The Republic of Themistea and Anr.*

The case focuses on Olympus Holdings SA, a Spanish multinational in renewable energy, attempting to enter Themistea by acquiring a controlling stake in AHI Limited, the country's dominant electricity provider. AHI operates 15 power plants, serving over 10 million customers. Olympus planned to acquire Prometheus Investments (Holdings) Limited, which owned a 65% stake in AHI through three Mauritius-based SPVs with no significant operations beyond shareholding. Hephaestus Solar Renewables held 15%, with Themistean public shareholders and foreign institutional investors holding 12% and 8%, respectively.

In April 2024, Olympus finalized a Share Purchase Agreement to buy Prometheus Investments for \$5 billion (approximately Rs. 41,500 Crores), governed by English law. The valuation adhered to international standards and FEMA regulations. However, the Income Tax Department issued a notice on May 15, 2024, questioning non-deduction of tax at source and non-payment of capital gains tax under Section 195 of the Income Tax Act. On June 30, 2024, it claimed jurisdiction to tax the indirect transfer of Themistean assets valued at Rs. 35,000 Crores, demanding Rs. 5,000 Crores, including surcharge and cess.

Olympus contested the order in the High Court of Athens under Article 226 of the Constitution of Themistea. The High Court upheld the tax authority's jurisdiction, citing that Themistean assets exceeded Rs. 10 Crores and constituted over 50% of Prometheus Investments' value, that the transaction aimed to acquire Themistean assets, and that the Mauritius SPVs lacked commercial substance.

Now before the Supreme Court of Themistea, Olympus has appealed under Article 136. The court must decide if the tax authority has jurisdiction over an offshore transaction involving Themistean assets and if the corporate veil can be lifted given the tax structure and the SPVs' lack of commercial substance.





# The Timeline

Dec 01	Proposition Release
Dec 15	Provisional Registration Deadline
Dec 20	Deadline for Seeking Clarifications
Dec 30	Release of Clarifications
Jan 15	Final Registration Deadline
Jan 20	Deadline for Submission of Memorials
Feb 7	Inauguration Ceremony and Orientation (Online)
Feb 8-9	Preliminary Round, Quarter Final, Semi Final (Online)
Feb 23	Final Round and Valedictory Ceremony (Offline)



# Prizes

Winners

INR 50,000

Runners-up

INR 25,000

Best Memorial

INR 15,000

Best Speaker (Prelims)

INR 5,000

Best Speaker (Finals)

INR 5,000



# Important Links

[Provisional Registration](#)

[Moot Proposition](#)

[Clarification Portal](#)

[Rules of the Competition](#)



# Contact Us



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