



The
NUALS
Moot

2025

The NUALS Moot

RULEBOOK

FIAT JUSTITIA RUAT CAELUM

Organised by NUALS Moot Court Society



nualsmoot@nuals.ac.in

CONTENTS

AIM AND PURPOSE:	4
CHAPTER 1 - DEFINITIONS AND INTERPRETATION	4
1. DEFINITIONS	4
2. INTERPRETATION.....	5
CHAPTER 2 - PRELIMINARY RULES	5
3. ELIGIBILITY.....	5
4. TEAM COMPOSITION	6
5. REGISTRATION	6
6. TEAM WITHDRAWALS/ CANCELLATIONS.....	7
7. CLARIFICATIONS.....	7
8. LANGUAGE.....	8
9. DRESS CODE.....	8
CHAPTER 3 - COMPETITION FORMAT	8
10. MEMORIAL SUBMISSION.....	8
11. ORAL ROUNDS.....	8
CHAPTER 4 - MEMORIAL RULES	9
12. MEMORIAL CONTENT	9
13. MEMORIAL FORMAT	10
14. MEMORIAL EVALUATION.....	11
CHAPTER 5 - ORAL ROUNDS	11
15. GENERAL PROCEDURES.....	11
16. ORAL ROUND PROCEDURES.....	12
17. EVALUATION OF ORAL ROUNDS.....	13
18. EXCHANGE OF MEMORANDUM.....	13
19. SCOUTING	14
20. DELAYS AND TECHNICAL DIFFICULTIES	14
21. CODE OF CONDUCT.....	14

CHAPTER 6 - PRIZES AND AWARDS	14
22. AWARDS.....	14
23. PRESENTATION OF AWARDS.....	15
24. PAYMENT OF PRIZES.....	15
25. RELEASE OF RESULTS	15
CHAPTER 7 - MISCELLANEOUS PROVISIONS	16
26. COMMUNICATION	16
27. AUDIO AND VIDEO RECORDING	16
28. PRIVACY AND DATA PROTECTION	16
29. INTELLECTUAL PROPERTY.....	16
30. PLAGIARISM POLICY	17
31. SUPPLEMENTARY RULES	17
ANNEXURE I (<i>Memorial Evaluation Criteria</i>)	18
ANNEXURE II (<i>Oral Rounds Evaluation Criteria</i>)	18
ANNEXURE III (<i>Memorial Procedural Penalties</i>)	19
ANNEXURE IV (<i>Competition Calendar</i>)	20
CONTACT US	21

THE NUALS MOOT 2025

RULES OF THE COMPETITION

The NUALS Moot 2025 is organised by the NUALS Moot Court Society ("MCS"). These official rules shall govern the conduct of all participants throughout the Competition. The MCS shall have sole authority to adapt and interpret these rules, resolve any disputes, and impose penalties for violations. All MCS decisions regarding the Competition are final and binding on all participants.

AIM AND PURPOSE:

The NUALS Moot 2025 focuses on the interplay between international taxation and corporate legal structures in cross-border share acquisitions. Its purpose is to foster critical legal research, enhance advocacy skills, and deepen participants' understanding of the complexities of taxation in corporate transactions.

CHAPTER 1 - DEFINITIONS AND INTERPRETATION

1. DEFINITIONS

1.1 "Advanced Rounds" means the Quarter-Finals, Semi-Finals, and the Grand-Final Round of the Competition, which are conducted after the Preliminary Rounds in a knockout format.

1.2 "Bench Memorandum" means the confidential document prepared by the MCS for the exclusive use of judges, which details relevant legal principles, issues, case laws, and authorities related to the moot proposition. It shall not be made available to any Participant.

1.3 "Clarification" means the official response provided by the MCS to the questions submitted by Participants seeking further information on the moot proposition. Clarifications shall form an integral part of the moot proposition.

1.4 "Competition" means The NUALS Moot 2025.

1.5 "Memorial" means the written submissions of each team submitted for both the Petitioner and Respondent sides of the case, in accordance, with the prescribed format and guidelines as per these Rules.

1.6 "Oral Round" means a team's oral pleadings made before a panel of judges representing each side of the case.

1.7 "Participant" means any student who has registered for and is competing in the Competition as a member of a Team.

1.8 "Penalty" means any sanction imposed by the MCS on a Participant or a Team for violation of these Rules or any addenda introduced by the MCS, which may include deduction of points or disqualification.

1.9 "Preliminary Rounds" means the initial oral pleading rounds of the Competition where each Team shall argue twice, once as Petitioner and once as Respondent, against different opposing Teams. The Preliminary Rounds precede the Advanced Rounds of the Competition.

1.10 "Scouting" means observing the Oral Rounds of a Team other than the one to which an individual is affiliated, including attending Moot rounds involving future opponents, attending unrelated Moot rounds, or obtaining information about other Teams by other means.

1.11 "Team" means students from an institution who have registered for and are competing in the Competition in accordance with these Rules.

1.12 "Team Identifier" refers to the unique name assigned to each Team upon registration, which must exclusively be used to represent the Team throughout the Competition. Teams must maintain anonymity by refraining from disclosing their institution or any identifying information to judges, either intentionally or inadvertently. Participants and spectators must not display name tags, logos, or any other identifiers in the courtroom to ensure impartiality and fairness.

2. INTERPRETATION

2.1 The MCS shall have the exclusive authority to interpret and apply these Rules, and to resolve any disputes arising in relation to the Competition. All such interpretations and decisions shall be final and binding.

2.2 The MCS reserve the right to amend, modify, or add to these Rules as they deem fit to ensure the fair and orderly conduct of the Competition. Any changes shall be communicated to Teams with due notice.

2.3 Headings and subheadings in these Rules are merely for convenience and shall not affect their legal interpretation.

CHAPTER 2 - PRELIMINARY RULES

3. ELIGIBILITY

3.1 The Competition is open to students who are enrolled in a full-time 5-year law course at the time of the Competition. Teams from institutions outside India may participate only with the express permission of the MCS.

3.2 Each participating institution may register a **maximum of two Teams** for the Competition. Teams must submit a Bona-fide or No objection certificate (NOC) from the institution.

3.3 The MCS may review the Team's participation in consultation with the NUALS MCS Faculty Coordinator, if guidelines are not met.

4. TEAM COMPOSITION

4.1 Each Team shall comprise a **minimum of two and a maximum of five members**. The roles of the members shall be as follows:

- a) Two members shall be designated as Speakers, who shall make oral submissions on behalf of the Team. The Speakers can be changed in different rounds; however, a speaker will be considered for the Best Speaker award only if they argue for both the Petitioner and Respondent side in the Preliminary Rounds.
- b) Other members shall be designated as Researchers and shall aid the Team in their submissions and preparation throughout the Competition.

4.2 Once the composition of a Team has been communicated to the MCS, no change shall be permitted except with the express permission of the MCS in case of any extenuating circumstances. Such extenuating circumstances shall be communicated by the Moot Court Society of the respective institution or by the institution administration.

4.3 Each Team shall provide the names and other details of its members at the time of registration. Certificates and other documentation will be prepared based on the information submitted at the time of team registration. Teams shall be responsible for ensuring the accuracy of all information submitted.

5. REGISTRATION

5.1 Provisional Registration:

- a) Interested institutions/Moot Court Societies must complete the provisional registration by **11:59 P.M(IST), 15th December**, through the official website: "nualsmoot.com/registration".
- b) Provisional registration only confirms the interest in participation and does not guarantee a spot unless the registration fee is paid as per Rule 5.2.

5.2 Registration Process and Fee:

- a) Teams must complete their final registration on "nualsmoot.com/teamregistration-tnm" by **11:59 P.M(IST), 15th January**, as specified in the Competition Calendar in Annexure IV. The Team Registration link will be active on the website following the completion of provisional

registration (by December 15th) and will also be shared with all provisionally registered institutions.

- b) The registration fee for the Competition is **INR 3,000 per Team** and is **non-refundable**. Teams that qualify for the offline Grand Finals shall contribute an **additional fee of INR 2,000** per Team. The registration fee shall be paid through “nualsmoot.com/teamregistration-tnm” after the team details has been entered.
- c) The Competition is open to a **maximum of 32 Teams**, which will be accepted on a ***first-come, first-served basis*** based on the completion of their registration and fee payment.
- d) Teams shall receive an email confirming the receipt of their registration and fee within 72 hours of making the payment. In case a Team does not receive the confirmation email, they must contact the MCS at nualsmoot@nuals.ac.in to ensure that their registration is complete.
- e) Once the maximum limit of 32 Teams is reached, the registration portal shall be closed, regardless of the registration deadline. Teams are encouraged to complete their registration at the earliest to secure their participation.
- f) After the completion of the registration and fee payment, the MCS shall assign a unique Team Identifier to each registered Team, which must be used for all official communications with the MCS.

6. TEAM WITHDRAWALS/ CANCELLATIONS

6.1 Once the registration process is completed, the registration fee will be non-refundable in case of a team withdrawal. Any withdrawal must be communicated via email to nualsmoot@nuals.ac.in on or before **15th January, 2025**.

7. CLARIFICATIONS

7.1 Participants may seek clarifications regarding the moot proposition through “nualsmoot.com/clarifications-tnm” by **11:59 P.M(IST), 20th December**, as specified in the Competition Calendar in Annexure IV.

7.2 A team is limited to asking a **maximum of five (5) clarifications**.

7.3 A comprehensive document addressing all necessary points shall be released on “nualsmoot.com/clarifications-tnm” by **30th December, 2024**.

8. LANGUAGE

8.1 The official language of the Competition shall be English

8.2 All competition rounds and memorials shall be in English.

9. DRESS CODE

9.1 The dress code to be adhered during the online and offline rounds of the Competition shall be: White shirt/kurta (plain, formal cut), Black blazer, Black trousers (formal cut) or black salwar pant, Black formal shoes, Black tie (optional).

9.2 The attire should be professional and well-pressed.

CHAPTER 3 - COMPETITION FORMAT

The NUALS Moot 2025 comprises of two main phases: Memorial Submissions and Oral Rounds.

10. MEMORIAL SUBMISSION

10.1 All registered teams must prepare and submit Memorials for both the Petitioner and Respondent sides of the case, as per the format and content requirements detailed in Rule 12 and 13.

10.2 Memorials must be submitted by **11:59 P.M(IST), January 20th, through the memorial submission portal “nualsmoot.com/memorials-tnm”** The files shall be named as follows: “[Team Identifier_Petitioner]” and “[Team Identifier_Respondent]”

10.3 There shall be a total penalty of **2 mark for each hour, starting from 12:00 A.M. Eg: 12:00 A.M – 12:59 A.M - 2 mark penalty, 1:00 A.M – 1:59 A.M – 4 mark penalty, etc.**

11. ORAL ROUNDS

The Oral Rounds are divided into two stages: Preliminary Rounds and Advanced Rounds.

11.1 Preliminary Rounds

a) All registered teams shall participate in the Preliminary Rounds.

b) Each team shall argue twice, once as the Petitioner and once as the Respondent, against different opposing teams.

- c) The Preliminary Rounds shall be conducted online as per the schedule, using **Google Meet** as the platform.
- d) Teams shall be ranked based on a weighted score comprising their oral scores from the **Preliminary Rounds (70%) and memorial scores (30%)**.
- e) The top 8 teams based on this weighted score shall advance to the Advanced Rounds.

11.2 Advanced Rounds

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

a) Quarter-Finals:

- The top 8 teams from the Preliminary Rounds shall compete in the Quarter-Finals.
- Matchups shall be determined by a draw of lots.
- The 4 winning teams shall advance to the Semi-Finals.

b) Semi-Finals:

- The 4 winning teams from the Quarter-Finals shall compete in the Semi-Finals.
- Matchups shall be determined by a draw of lots.
- The 2 winning teams shall advance to the Grand Final Round.

11.3 Grand Final Round

The Grand Final Round shall be held in person at the NUALS campus in Kochi, India, between the top 2 teams that emerge from the Semi-Finals.

11.4 Prohibition on Additional Materials

Compendiums, supplementary compilations, additional written materials, or any other supporting documents shall not be permitted or accepted under any circumstances. Teams are expressly prohibited from: a) Submitting separate compilations of authorities b) Creating or distributing any form of case compendium c) Providing judges with additional written materials during oral rounds.

CHAPTER 4 - MEMORIAL RULES

12. MEMORIAL CONTENT

12.1 Each memorial shall contain the following sections in the stated order:

- a) Cover Page
- b) Table of Contents
- c) Table of Abbreviations
- d) Index of Authorities
- e) Statement of Jurisdiction
- f) Statement of Facts
- g) Issues Raised
- h) Summary of Arguments
- i) Arguments Advanced
- j) Prayer

12.2 The memorial **shall not contain any information that identifies the team, its members, or its institution**, except the team identifier allotted by the MCS.

13. MEMORIAL FORMAT

13.1 All memorials shall conform to the following formatting specifications:

- a) Memorials shall be typed and submitted in Docx. and PDF format.
- b) Page size: A4
- c) Font: Times New Roman, size 12 for main text (including headings and subheadings), size 10 for footnotes.
- d) Line spacing: 1.5 for main text, single for footnotes
- e) Margins: 1 inch on all sides
- f) The Arguments Advanced section shall not exceed 8,000 words including footnotes.
- g) The citation format should follow the 20th edition of the Bluebook. Speaking footnotes and endnotes are not allowed.

13.2 The Front Page of the Memorial shall have the following information, not limited to:

- The Team Identifier followed by the “P” if a Petitioner Memorial or “R” if a Respondent Memorial (Eg: Athens_P/ Athens_R).
- The Cause title.
- The title of the document (Memorial for Petitioner/Respondent).
- The front page of the **Petitioner Memorial shall be blue in colour** and the **Respondent Memorial shall be red in colour**.

13.3 Penalties shall be imposed for violation of the formatting and content rules, as detailed in the Annexure III.

14. MEMORIAL EVALUATION

14.1 Each memorial shall be scored out of 100 points, based on the criteria provided in the Annexure I.

14.2 The memorial scores shall contribute to the team's overall score in the Preliminary rounds of the Competition as per the scheme detailed in Rule 11.1(d).

CHAPTER 5 - ORAL ROUNDS

15. GENERAL PROCEDURES

15.1 The Preliminary Oral Rounds (Online) shall be conducted on **8th February**, Quarters and Semi-Finals (Online) on **9th February**, and the Grand Finals (Offline) on **23rd February**, as detailed in the Competition Calendar in Annexure IV. The **final schedule** of the rounds shall be announced by **1st February, 2025**.

15.2 The MCS shall determine the pairings for the Preliminary Rounds by a draw of lots.

15.3 All Preliminary Rounds shall be conducted in a virtual courtroom setup. Participants are expected to have stable internet connectivity and a disturbance-free environment during their rounds. The virtual courtroom will be setup through the **Google Meet platform**.

The teams are requested to be present at the meet at least **15 minutes prior** to the commencement of the rounds. Any issues with the connection or any technical glitches shall be reported to the organizing committee within such time.

15.4 Participants shall ensure that they are renamed on the platform to display their team identifier along with the capacity in which they are participating (Speaker/Researcher) on their video screens at all times.

During the rounds, the participants are requested to ensure that they are within the camera's view. The teams shall keep their cameras switched on throughout the course of the proceedings and shall remain muted unless it is their turn to speak.

15.5 The MCS by a draw of lots shall determine which side each team shall submit in each round.

15.6 Each team will be given **30 minutes** to present their oral arguments, subject to a **maximum of 18 minutes per Speaker** in the **Preliminary Rounds and Quarter Finals**. This shall include the pleadings and any rebuttals and sur-rebuttals. For the **Semi-Finals and Final Rounds**, each team will get **40 minutes each**, subject to a maximum of **25 minutes per Speaker**.

15.7 The time split between the speakers of a team shall be at their discretion. However, each speaker must speak for a **minimum of 12 minutes**, for both the Preliminary and Advanced Rounds.

15.8 The teams shall indicate the time allocation to the court officers prior to the commencement of each round.

15.9 The use of mobile phones, laptops, or any other electronic devices is strictly prohibited during the rounds, except for the device being used to participate in the virtual courtroom.

16. ORAL ROUND PROCEDURES

16.1 Each round shall proceed in the following order:

- a) Petitioner Speaker 1
- b) Petitioner Speaker 2
- c) Respondent Speaker 1
- d) Respondent Speaker 2
- e) Rebuttal (Petitioner)
- f) Sur-rebuttal (Respondent)

16.2 Only one speaker from each team is permitted to deliver the rebuttal and sur-rebuttal.

16.3 The rebuttal and sur-rebuttal are confined to addressing arguments raised by the opposing team. Introducing new arguments during these segments is strictly prohibited.

16.4 At no time during the rounds should teams disclose their institution or any details relating to their institution. Any such disclosure, whether intentional or inadvertent, may result in penalties, including disqualification.

17. EVALUATION OF ORAL ROUNDS

17.1 **Criteria for Evaluation:** Each Oral rounds Judge shall evaluate speakers on a scale of 100 points as outlined in Annexure II.

17.2 **Tabulation of Scores:** The raw scores assigned by each judge shall be recorded for every speaker.

17.3 **Averaging Scores:** The individual score for each speaker in a round will be the average of scores awarded by all judges presiding over that round.

17.4 **Team Scoring:** The total oral round score shall be the combined scores of both the speakers of the team for that round.

17.5 **Score Disclosure:** Teams will receive their individual oral round scores after each level of the competition.

17.6 **Confidentiality of Scores:** Teams are not entitled to access the oral round scores of other teams or any team's memorial scores until the conclusion of the competition.

17.7 **Finality of Judgments:** The decisions of judges regarding scores in each round shall be deemed final and binding.

17.8 **Complaints or appeal:** Complaints about unfair practices during a round, if any, can be raised by a team and will be addressed by the MCS immediately after the round. Appeals can be raised via addressing an email to the nualsmoot@nuals.ac.in. If a violation of moot rules is confirmed, appropriate penalties will be imposed. Scoring appeals will not be entertained.

18. EXCHANGE OF MEMORANDUM

18.1 The exchange of memorandums for the Preliminary Rounds and Advanced Rounds will be facilitated through the respective email IDs provided by the participating teams.

18.2 The memorandum of the opposite team will be provided after the fixtures are finalised.

19. SCOUTING

19.1 Scouting by any person affiliated with a team shall be strictly prohibited.

19.2 Any team found scouting shall be disqualified immediately.

19.3 No person shall be permitted to enter the virtual courtroom for any round other than their allocated courtroom, unless expressly permitted by the MCS.

20. DELAYS AND TECHNICAL DIFFICULTIES

20.1 If a team scheduled to take part in a round does not appear **within 15 minutes** of the scheduled time, the round shall proceed *ex-parte*.

20.2 In case of a loss in connectivity, each team shall be allowed a **maximum of 15 minutes** to reconnect in each round before they shall be deemed to have forfeited the round.

21. CODE OF CONDUCT

21.1 All participants shall maintain the highest standards of civility and courtesy during the Competition.

21.2 Any behavior that interferes with the orderly conduct of the Competition shall result in a penalty or disqualification at the sole discretion of the MCS.

21.3 The MCS' decision regarding any dispute or violation of these rules shall be final and binding.

CHAPTER 6 - PRIZES AND AWARDS

22. AWARDS

22.1 The following awards shall be presented to the participating teams:

a) Winner - The team that wins the Grand final round of the Competition. Prize: Rs. 50,000, trophy, and certificate of merit.

b) Runners-Up - The team that secures the second place after the final round of the Competition. Prize: Rs. 25,000, trophy, and certificate of merit.

c) Best Memorial - The memorial with the highest average of the petitioner and respondent memorial scores. Prize: Rs. 15,000 and e-certificate of merit.

d) Best Speaker (Preliminary Rounds) - The speaker with the highest average score in the preliminary rounds. Prize: Rs. 5,000 and e-certificate of merit.

e) Best Speaker (Finals) - The speaker with the highest average score in the final rounds. Prize: Rs. 5,000 and certificate of merit.

22.2 All participants shall be awarded e-certificates of participation.

23. PRESENTATION OF AWARDS

23.1 The awards shall be presented at the Valedictory Ceremony of the Competition, to be held after the conclusion of the final round.

23.2 The MCS shall announce the winners of the awards and present them with their prizes. The video-conferencing link of the ceremony shall be circulated with all participants.

24. PAYMENT OF PRIZES

24.1 All monetary prizes shall be paid by way of bank transfer after the completion of the Competition.

24.2 The prize money shall be sent to the bank account nominated by the winning team or individual, as the case may be.

24.3 The final amount credited shall reflect an amount that is payable after any applicable taxes, charges or fees.

25. RELEASE OF RESULTS

25.1 The results of the Grand Final Rounds of the Competition shall be announced at the Valedictory Ceremony.

25.2 The MCS shall also publish the results on the official website of the Competition within 24 hours of the Valedictory Ceremony.

25.3 The e-certificates of merit and participation shall be sent to the respective teams via email after the completion of the Competition.

CHAPTER 7 - MISCELLANEOUS PROVISIONS

26. COMMUNICATION

26.1 All official communication regarding the Competition shall be sent to the registered email address of the teams. All communications shall be through the competition's e-mail id: nualsmoot@nuals.ac.in or mcs@nuals.ac.in.

26.2 Teams must designate one member as the official point of contact for all communication with the MCS.

26.3 Any communication not sent from the registered email address or by the designated point of contact shall not be considered as official communication.

26.4 Teams may reach out for any clarifications or queries to our official email ids: nualsmoot@nuals.ac.in or mcs@nuals.ac.in.

27. AUDIO AND VIDEO RECORDING

27.1 By registering for the Competition, all teams consent to the audio and video recording of their participation in the Competition.

27.2 The MCS reserves the right to record, stream, or publish any audio or video of the oral rounds, both online and offline.

27.3 The MCS reserves the right to take photographs of the participants during the Competition and use them for promotional or educational purposes.

27.4 All audio, video, and photographic rights related to the Competition vest with the MCS.

27.5 All Participants are strictly prohibited from audio recording or videotaping oral pleadings during the competition.

28. PRIVACY AND DATA PROTECTION

28.1 All personal information collected from the participants shall be used solely for the purpose of administering the Competition.

29. INTELLECTUAL PROPERTY

29.1 All memorials submitted as part of the Competition shall be the exclusive property of The National University of Advanced Legal Studies, Kochi.

29.2 The MCS reserves the right to publish the memorials in any form or medium.

29.3 The MCS shall not be responsible for any intellectual property violations by the participants.

30. PLAGIARISM POLICY

30.1 All memorials and oral arguments must be the original work of the participants.

30.2 Participants may refer to and rely on external sources but must provide proper attribution through citations and references.

30.3 Verbatim quotations from any source **must not exceed 15%** of the total word count of the memorial.

31. SUPPLEMENTARY RULES

31.1 The MCS reserves the right to supplement, amend, or modify these rules through addenda at any time before or during the Competition.

31.2 Any such addenda or supplementary rules shall be circulated to all registered teams via email and shall be binding on all participants.

31.3 The addenda shall be considered an integral part of these rules, and compliance with any supplementary rules is mandatory.

ANNEXURE I**MEMORIAL EVALUATION CRITERIA**

The memorials shall be evaluated out of 100 marks per side and the basis for evaluation shall be as follows:

PARAMETERS	MAXIMUM POINTS
Knowledge of Law and Procedure	25 Marks
Knowledge and Application of Facts	20 Marks
Use of Authorities and Precedents	20 Marks
Clarity, Logic and Organisation	20 Marks
Language, Presentation and Formatting	15 Marks

ANNEXURE II**ORAL ROUNDS EVALUATION CRITERIA**

The oral rounds shall be evaluated out of 100 marks per speaker and the basis for evaluation shall be as follows:

PARAMETERS	MAXIMUM POINTS
Knowledge of Law and Facts	25 Marks
Application of Law to Facts	25 Marks
Accurate Articulation of Legal Issues and Use of Authorities	20 Marks
Response to Questions & Ability to Answer	20 Marks
Overall Presentation (Style, Articulation, Time Management)	10 Marks

ANNEXURE III

MEMORIAL PROCEDURAL PENALTIES

Non-compliance with the rules concerning memorial format and content shall result in a deduction from the allocated points. These penalties shall be individually applied to each side of the memorial (except for the penalty for late submission).

Rule	Violation	Penalty
Rule 10.3	Submission beyond the deadline	2 mark per hour (maximum penalty not exceeding 20 points for delay of each memorial.)
Rule 13.1	Exceeding the word limit of the Argument Section	2 mark deduction over every 100 words over the word limit per side.
Rule 13.1	Incorrect font type, font size, or spacing	1 mark per side (one time deduction)
Rule 13.2	Missing information or incorrect colour on front page	1 mark per side
Rule 12.1	Missing section(s) as outlined	1 mark per side.
Rule 12.2	Breach of Memorial Anonymity	2 mark per side.

ANNEXURE IV

COMPETITION CALENDAR

Dec 01	Problem 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)

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