MAHARASHTRA NATIONAL LAW UNIVERSITY MUMBAI
ALL INDIA FEDERATION OF TAX PRACTITIONERS (WEST ZONE)
INCOME TAX APPELLATE TRIBUNAL BAR ASSOCIATION, MUMBAI

FIFTEENTH EDITION

Padma Vibhushan N.A. Palkhivala Memorial

National Moot Court and Research Paper Competition 2026

VIRTUAL • 2026

REGISTRATIONS OPEN	9TH AUGUST 2026
DEADLINE FOR REGISTRATION	16TH SEPTEMBER 2026
PRELIMINARY ROUNDS	24TH & 25TH OCTOBER 2026
ADVANCED ROUNDS	30TH & 31ST OCTOBER 2026

Scan to Register

Moot Court Competition

Research Paper Competition



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About MNLU Mumbai

Maharashtra National Law University, Mumbai (MNLU Mumbai), established under the Maharashtra National Law University Act, 2014, is one of India's premier institutions for legal education and research. Established by the Government of Maharashtra, the University commenced its academic activities on 1 August 2015 with the objective of promoting excellence in legal education, advancing interdisciplinary scholarship, and contributing meaningfully to society through research, innovation, and public service.

Situated in Mumbai, the country's financial and commercial capital, the University offers students unparalleled opportunities to engage with leading law firms, courts, corporate organisations, regulatory bodies, and policymakers. Through its undergraduate, postgraduate, doctoral, and executive programmes, MNLU Mumbai seeks to equip future legal professionals with strong analytical abilities, ethical values, and practical advocacy skills.

Over the years, the University has established several specialised centres dedicated to emerging areas of law, including technology law, criminal justice, maritime law, mediation, taxation, and clinical legal education. Its commitment to fostering academic excellence is further reflected in its active participation in national and international moot court competitions, legal research initiatives, and collaborations with renowned institutions across the world.

Guided by the principles of integrity, innovation, and social responsibility, MNLU Mumbai continues to strengthen its position as a centre of excellence in legal education while nurturing future leaders of the legal profession. As the University moves towards the establishment of its permanent campus, it remains steadfast in its commitment to advancing legal scholarship and contributing to the administration of justice.

About AIFTP

The All India Federation of Tax Practitioners (AIFTP) is one of India's foremost professional organisations in the field of taxation law. Established in 1976 at the initiative of the eminent jurist Shri Nani A. Palkhivala, the Federation was founded to create a common platform for advocates, chartered accountants, company secretaries, cost accountants, and tax practitioners across the country. Headquartered in Mumbai, the organisation today comprises more than 11,000 members and over 140 affiliated associations spanning numerous states and union territories.

Through its five zonal divisions, including the Western Zone, the Federation promotes professional excellence through seminars, conferences, publications, policy representations, and educational initiatives. Over the past five decades, the AIFTP has played a vital role in the development of Indian tax jurisprudence while fostering collaboration among legal and financial professionals.

The Federation's continued commitment to legal education and advocacy is reflected in initiatives such as the Nani A. Palkhivala Memorial Moot Court Competition, which honours the enduring legacy of one of India's most distinguished constitutional and tax law experts.

About ITAT Bar Association

The Income Tax Appellate Tribunal (ITAT) Bar Association, Mumbai, is one of India's most distinguished professional bodies in the field of direct taxation. Established on 18 November 1965, the Association represents advocates, chartered accountants, and tax practitioners authorised to appear before the Income Tax Appellate Tribunal. Headquartered in Mumbai, the Association presently comprises approximately 350 members.

Since its inception, the Association has played a significant role in safeguarding the independence and integrity of the Income Tax Appellate Tribunal while making representations to governmental and regulatory authorities on matters concerning tax administration and procedure. The Association has also contributed substantially to the development of Indian tax jurisprudence through its academic initiatives, publications, seminars, and professional programmes.

The Association has been closely associated with several of India's foremost tax practitioners and jurists. Shri Nani A. Palkhivala, one of the country's most celebrated constitutional and tax law experts, served as the President of the Association from 1967 to 2002 and left behind an enduring legacy of excellence, integrity, and professional service.

The Legacy of Nani A. Palkhivala

Few jurists have shaped the course of Indian constitutional and tax jurisprudence as profoundly as Padma Vibhushan Shri Nani Ardeshir Palkhivala. Revered for his extraordinary intellect, eloquence, and unwavering commitment to constitutional values, Shri Palkhivala occupies a singular position in the history of the Indian legal profession.

Over the course of a distinguished career spanning several decades, he emerged as one of India's foremost constitutional and tax law experts, leaving an indelible mark on the nation's legal and economic landscape. His contributions extended far beyond the courtroom, encompassing public policy, economics, education, diplomacy, and the defence of civil liberties.

Shri Palkhivala is perhaps best remembered for his pivotal role in the landmark case of Kesavananda Bharati v. State of Kerala, in which he successfully advanced the doctrine of the basic structure of the Constitution. This doctrine remains one of the cornerstones of Indian constitutional jurisprudence and continues to safeguard the fundamental principles upon which the Constitution is founded.

Equally significant was his contribution to the development of Indian tax law. Through his scholarship, advocacy, and public engagement, Shri Palkhivala helped shape generations of legal practitioners and inspired a deeper understanding of the relationship between taxation, governance, and constitutionalism. His annual analyses of the Union Budget became widely celebrated for their clarity, depth, and accessibility, reflecting his remarkable ability to bridge the worlds of law, economics, and public policy.

Beyond his professional accomplishments, Shri Palkhivala embodied the ideals of integrity, intellectual rigour, and public service. His life serves as a lasting reminder of the transformative role that law can play in preserving democratic institutions and advancing the public good.

The Padma Vibhushan Nani A. Palkhivala Memorial National Moot Court Competition stands as a tribute to this extraordinary legacy, seeking to inspire future generations of lawyers to pursue excellence in advocacy, scholarship, and the service of justice.

About NAPMCC

The year 2026 marks the fifteenth edition of the prestigious Padma Vibhushan Nani A. Palkhivala Memorial National Moot Court Competition (NAPMCC). Organised by the All India Federation of Tax Practitioners – Western Zone (AIFTP-WZ) and the Income Tax Appellate Tribunal (ITAT) Bar Association, Mumbai, in collaboration with Maharashtra National Law University Mumbai, the competition serves as a platform for aspiring legal professionals to engage with contemporary questions of tax law and constitutional interpretation.

Conceived as a tribute to the extraordinary legacy of Shri Nani A. Palkhivala, one of India's foremost jurists, the competition seeks to promote academic excellence, analytical thinking, and the art of advocacy among law students from across the country. Over the years, the competition has developed into a highly regarded national platform that brings together some of the brightest young legal minds and distinguished members of the Bar and the Bench.

Through this initiative, the organisers endeavour to strengthen the culture of mooting while introducing participants to the dynamic and increasingly significant field of taxation law. By combining rigorous legal research with compelling oral advocacy, the competition aims to cultivate a deeper understanding of the principles and complexities that shape India's tax jurisprudence.

TIMELINE FOR THE *Moot*

9th August, 2026
Registration opens

9th August, 2026
Release of moot proposition

26th August, 2026
Deadline for clarification

6th September, 2026
Release of clarification

16th September, 2026
Deadline for registration

1st October, 2026
Deadline for submission of memorials

23rd October, 2026
Inaugration + Researcher's test

24th October, 2026
Preliminary rounds

25th October, 2026
Preliminary rounds

30th October, 2026
Quarter finals

31st October, 2026
Semi finals

31st October, 2026
Finals + Valedictory

— Prizes —

Winner	Certificate of Merit + Trophy + Cash Prize of Rs. 30,000/-
Runners-Up	Certificate of Merit + Trophy + Cash Prize of Rs. 20,000/-
2nd Runners-Up	Certificate of Merit + Trophy + Cash Prize of Rs. 15,000/-
Best Speaker	Certificate of Merit + Trophy + Cash Prize of Rs. 7,500/-
Best Researcher	Certificate of Merit + Trophy + Cash Prize of Rs. 7,500/-
Best Memorial	Certificate of Merit + Trophy + Cash Prize of Rs. 7,500/-

All participating teams will be awarded with a certificate of participation!

About NMPRPC

The Research Paper Competition is open to students from institutions across the country and seeks to provide a platform for aspiring scholars to showcase their analytical, research, and legal writing skills. Conceived as a complement to the Padma Vibhushan Nani A. Palkhivala Memorial National Moot Court Competition, the initiative aims to encourage rigorous academic engagement with contemporary developments in taxation law and allied fields.

The competition offers participants an opportunity to explore novel legal questions, develop innovative perspectives, and contribute meaningfully to ongoing academic and policy discourse. In doing so, it seeks to foster intellectual curiosity, strengthen legal research methodologies, and cultivate the precision and clarity of expression that are indispensable to the legal profession.

The incorporation of a research-oriented component further enriches the overall experience of the competition by extending the spirit of advocacy beyond the courtroom and into the realm of scholarship. As the Nani A. Palkhivala Memorial National Moot Court Competition continues to evolve, the Research Paper Competition reflects the organisers' enduring commitment to advancing legal education, promoting academic excellence, and encouraging meaningful engagement with the complexities of taxation law.

Instructions

The following themes have been selected for this year's Research Paper Competition:

- **The Digital Personal Data Protection Act, 2023 and Tax Surveillance: A Constitutional Collision?**
- **The Faceless Tax Regime: Has the Objective of Enhancing Efficiency, Transparency, and Accountability Been Achieved, or Has the Right to Be Heard Become Illusory?**
- **The Shifting Burden of Proof in Financial and Tax Laws: Has the Jurisprudence Evolved Unfairly?** *(with specific reference to the Prevention of Money Laundering Act, 2002; the Prohibition of Benami Property Transactions Act, 1988; the Goods and Services Tax regime; the Income-tax Act, 1961; and the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015).*

Each submission may be authored by upto two participants. Entries will be evaluated by a distinguished panel comprising judges, advocates, chartered accountants, and eminent academicians. The three highest-ranked submissions will be awarded cash prizes and certificates of merit.

The winning paper will be considered for publication in the AIFTP-WZ Journal, the official online platform of the ITAT Bar Association, Mumbai, and other leading publications in the field of taxation law.

Participants are required to submit their manuscripts through the Google Form on or before **1st October 2026.**

Please note: No registration fee shall be charged for participation in the Research Paper Competition.

TIMELINE FOR THE

Research Paper

9th August, 2026
Registration opens!

16th September, 2026
Deadline for registration

1st October, 2026
Deadline for submission

31st October, 2026
Announcement of results + Valedictory

Prizes

Winner	Certificate of Merit + Trophy + Cash Prize of Rs. 10,000/-
Runner(s)-Up	Certificate of Merit + Trophy + Cash Prize of Rs. 7,500/-
2nd Runner(s)-Up	Certificate of Merit + Trophy + Cash Prize of Rs. 5,000/-

All participants will be awarded with a certificate of participation!

Registration & Payment

The registration fee for participation in the Oral Rounds of the Competition is **₹3,540 (inclusive of GST) per team.** The registration fee shall be payable by all registered teams and shall be strictly non-refundable under any circumstances, irrespective of whether the team ultimately participates in the Oral Rounds.

Please note that no registration fee is payable for participation in the Research Paper Competition.

The registration forms for the Moot Court Competition and the Research Paper Competition:

Scan to access the Registration Form for the Moot Court Competition 2026

Scan to access the Registration Form for the Research Paper Competition 2026

The Payment Details are as follows:

All India Federation of Tax Practitioners
Bank Name: ICICI Bank Ltd.
Acc. No.: 623501161215
Savings Account
RTGS/NEFT Code: ICIC0006235
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