



NITYA Tax Associates GST Article Writing Competition 2022

- No registration fee
- Word limit : 1500 - 4000 words
- Last date of Submission: January 16, 2023
- Result date : January 25, 2023

About NITYA Tax Associates

NITYA Tax Associates ('NITYA') is a law firm specialising in Indirect Taxes, Legal Metrology and allied laws. The firm provides end-to-end services to leading Indian and Multinational Corporates, and Start-Ups, some of which are Fortune 500 Companies and Unicorns.

Since its inception in 2015, the firm has witnessed exponential growth and currently has over 50 professionals offering services from its Delhi and Mumbai offices. With diverse industry and work experience, the firm operates in the domain of Goods and Services Tax, Customs Duty including Foreign Trade Policy, Legal Metrology and allied laws.

The firm is built on core values of Integrity, Delivering Best, Expanding Knowledge, Pushing Limits, Healthy Work Culture, Equity and Nurturing Talent.

The firm has been regularly recognised by renowned Indian and International organizations like Forbes, Asia Law, Legal 500, Indian Business Law Journal etc. as a leading Indirect Tax law firm of India.

The firm has authored multiple books viz. 'Basics of GST', 'Jurisprudence under GST Law (Analysis of Notable Case Laws)' and 'Trade Remedy Measures in India' that showcase its domain expertise and vast experience.

About the competition

India's biggest tax reform, Goods and Services Tax ('GST') was launched in 2017. The journey of GST was not as seamless as it was expected. In just 5 years, we witnessed multiple changes, litigations and compliance complexities. It has been evident that lots of issues are still emerging and remedy against such issues is a mystery.

To increase awareness about GST among law students and to deliberate on various aspects of GST, NITYA is organizing GST Article Writing Competition 2022.

Topics (select any one for writing an article)

- Correctness of Northern Operative ruling considering Direct Tax & Foreign Jurisprudence
- Delegation of essential legislative functions - Analysis of judgment in case of VKC Footsteps
- Validity of taxability of transactions where place of supply is outside India but payment is not received
- Interest applicability on issuance of supplementary invoices under GST law
- Validity of requirement of Cross-Charge of Common Expenses including Employee Costs under GST laws from Foreign Jurisprudence perspective
- Scope of 'Price linked subsidies' under GST valuation provisions and their overlapping with 'Purchase discounts'

Eligibility criteria

- Students from 3rd, 4th or 5th year in five-year law course, 2nd or 3rd year in three-year law course, LLM students
- Joint submission and co-authorship not acceptable

Relevant dates

- Date of release of competition details – December 15, 2022
- Last date of article submissions – January 16, 2023

Registration

- No registration fee
- Submission of article to be deemed as registration

Instructions

- Word limit between 1500 - 4000 words (excluding footnotes)
- Article to be submitted in word format only
- It must have following:

Page 1:

- Proof of author having met eligibility criteria with College ID Card
- Self-declaration by participant of original work in all respects
- Self-certification that work has not yet been published or otherwise put in the public domain

Page 2:

- Title of article
- Summary of article in not more than 250 words with following: -
 - Author's Name
 - Contact Number
 - College Name and Address
 - Email ID for future correspondence
 - Bank details (Name of Bank, Branch Name, Account Holder Name, Account Number, IFSC Code)
- Article

- Font should be Arial 10 pt. with 14 pt. spacing along with page numbers on top right corner.
- Footnotes should be on the same page with full reference of citation / authority / reference etc. wherever applicable.
- Article should be original with not more than 20 percent plagiarism.
- All submissions to be made in an electronic form at swati.goyal@nityatax.com with subject mail as 'NITYA Tax Associates | GST Article Writing Competition 2022 | Name of the student | College Name'.

General

- Each article must reflect participant's own research, writing and original thinking.
- Articles will be evaluated based on choice of topic, original thinking, grasp of subject and articulation skills.
- Copyright infringement / plagiarism shall result in automatic disqualification.
- NITYA reserves right to recall prize if it is later discovered that article suffered from copyright infringement / plagiarism.
- All copyright in article will vest with NITYA.
- NITYA reserves right to publish the same on NITYA's website with due acknowledgment to the participant.
- Each participant can submit only one article.
- The decision of NITYA shall be final and binding on all participants.
- The queries, if any, must be sent latest by January 1, 2023 at swati.goyal@nityatax.com. Queries sent thereafter will not be entertained.

Announcement of results

- The result will be announced on January 25, 2023 on [NITYA's LinkedIn page](#).

Prize Money

- 1st winner - Rs. 10,000
- 2nd winner - Rs. 7,500
- 3rd winner - Rs. 5,000