



**BOMBAY
CHARTERED
ACCOUNTANTS'
SOCIETY**

Empowering The Profession Across Bharat

MOOT GSTAT COMPETITION

TIMELINES

Last date for registration: **05 April 2026**

Start date for Issue of the cases:
12 April 2026

Round I - Last date for Memorial
Appeal submission: **02-May-2026**

Last date for Memorial Cross
Objection submission: **12-May-2026**

Virtual Hearing Round: **23-May-2026**

Round II - Final Round (At GST RSC,
ITC Grand Chola, Chennai): **26-Jun-2026**

FEES

Rs. 500/-
per participant +18% GST

No Fees for registered delegates of 20th GST RSC

REGISTER NOW

bcasonline.org



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(1) ROUND I – MEMORIAL CUM VIRTUAL HEARING ROUND:

- a. The participants shall be provided with a set of Show Cause Notice / DRC -01 and Order in Original / DRC-07 and Order in Appeal (OIA)
- b. The participants would also be provided access to both the GSTAT workshops of BCAS [held in Aug and Nov 2025] on BCAS Academy till June 30, 2026 for reference.
- c. The participants will have to submit their memorials for the GSTAT
 - i) A participant will have to enroll on the BCAS portal.
 - ii) The official language of all communications shall be English
 - iii) Any clarifications may be sought latest by 22nd Apr 2026
 - iv) Memorial shall comprise of GSTAT Appeal, Statement of Facts, Grounds of Appeal or Cross Objections, e-Paper Book, e-Case Law Book and other documents as per the GSTAT Rules both from taxpayer's side as well as revenue's side. [Refer GSTAT Rules for preparing your submissions]
- d. Participants must prepare a cover page of the Memorial to provide synopsis of the matter.
- e. The marks of memorial will be considered along with the marks for virtual hearing for the qualification for the finals to be held at the 20th GST RSC.
- f. Dress code – Same as prescribed by GSTAT Rules
- g. Cause List will be announced one week before the Virtual Hearing

(2) ROUND II – FINAL ARGUMENTS AT THE MOOT

- a. Qualified participants from Round I, will be assigned different matters to present on behalf of the Appellants/ Respondents at the 20th GST RSC at ITC Grand Chola, Chennai on 26th June 2026.
- b. The qualified participants will have to bear their own costs for travel and stay at the finals.
- c. The Moot Tribunal bench shall comprise senior professionals as members.
- d. Dress code – Same as prescribed by GSTAT Rules
- e. Cause List will be announced within one week of the virtual hearing.

The IDT Committee of BCAS reserves right to make changes, if any in the program and rules, which shall be intimated to participants.

RULES OF THE COMPETITION:

The participants will be evaluated on the following skills:

- Knowledge and Presentation of Facts
- Knowledge and Understanding of Legal Provisions, legal precedents and legal authorities and Content of Arguments
- Arrangement, Presentation, and Logical Reasoning
- Court Etiquette and Time Management

THE DECISION OF THE COMMITTEE AND THE JURY SHALL BE FINAL.