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## RULES AND REGULATIONS

### 2nd Alliance Model GST Council, 2026

National Edition · 4–5 September 2026



ALLIANCE  
Centre for Corporate and Commercial Law

Alliance School of Law, Alliance University, Bengaluru

*This is an academic simulation. All agenda notes, annexures and data packs are hypothetical instruments prepared solely for educational purposes and do not represent the views or decisions of the GST Council, the Government of India, or any State Government.*



## 1. SHORT TITLE

The event shall be called the “**2nd Alliance Model GST Council, 2026**” and shall be referred to as “**AMGSTC 2026.**”

## 2. OBJECTIVES

The primary objective of AMGSTC 2026 is to recreate the actual proceedings of the Goods and Services Tax Council, constituted under Article 279A of the Constitution of India, in a simulated and structured academic environment at the national level. The Competition encourages students to research the legal, economic, and political dimensions of GST reform, thereby enabling a comprehensive understanding of fiscal federalism in India. Beyond deepening academic insight, the simulation is designed to promote leadership, negotiation, coalition-building, and articulate advocacy among budding legal professionals drawn from law schools across India.

AMGSTC 2026 follows a Model-United-Nations style deliberative format, **not** a moot court format. Delegations represent real States and Union Territories applying real law to a **hypothetical agenda**, within the simulation-integrity safeguards set out in Rule 16.

## 3. GENERAL RULES

- a. AMGSTC 2026 shall be held on **Friday, 4 September and Saturday, 5 September 2026** on the premises of Alliance University's campus, located in Bengaluru, Karnataka.
- b. The Organising Committee is vested with all administrative responsibilities and shall function as the primary source for procuring and/or clarifying any relevant information regarding the Competition to keep the participants updated.
- c. The Competition will be conducted in conformity with the rules outlined below, and participants must abide by the rules and procedures specified herein. Non-compliance with the guidelines provided may result in penalties or disqualification.
- d. The official email for all correspondence with respect to AMGSTC 2026 is **accl@alliance.edu.in**.

## 4. IMPORTANT TERMS

Unless expressly provided otherwise, the terms listed herein shall be construed as defined throughout this Rulebook:

- a. “**Agenda**” refers to the structured list of topics or policies to be discussed and addressed during a GST Council meeting. The Agenda for AMGSTC 2026 concerns technology-

neutral GST rate rationalisation and the input tax credit framework for green mobility, as set out in the official Agenda Note.

- b. **“Agenda Note”** refers to the formal, Fitment-Committee-format agenda document released by the Organising Committee, together with its annexures. The Agenda Note is a hypothetical academic instrument.
- c. **“Chaired Debate Session”** refers to a formal discussion within the GST Council led by the Union Government, where members present arguments, deliberate on GST-related policies, and work towards consensus or decision-making.
- d. **“Competition”** refers to the “2nd Alliance Model GST Council, 2026.”
- e. **“Co-sponsorship”** refers to the joint support extended by a delegation to a draft resolution presented by a qualifying delegation under Rule 9, recorded by the Secretariat in the Minutes of the Meeting.
- f. **“Council Members”** refers to and includes the members present in the GST Council.
- g. **“Clarifications”** refers to the answers published by the Organising Committee with respect to questions raised by participants regarding any aspect of the Competition. The deadline for seeking such clarifications shall be intimated by the Organising Committee.
- h. **“Delegates”** refers to and includes individuals authorised to represent their respective States or Union Territories, or the Union Government where so assigned.
- i. **“Draft Resolution”** refers to a text prepared and presented by a qualifying delegation under Rule 9, which takes effect as a proposed amendment to the operative draft resolutions annexed to the Agenda Note.
- j. **“Fitment Committee Report”** refers to the stipulated annexure prepared by the host team in the format of a report of the Fitment Committee, forming part of the Agenda Note. It is a hypothetical academic instrument.
- k. **“GST Council Speaking Order List”** refers to a predetermined sequence outlining the order in which members or delegates will speak during a GST Council meeting.
- l. **“Law Committee Note”** refers to the stipulated annexure prepared by the host team setting out legal pathways for the Agenda, forming part of the Agenda Note. It is a hypothetical academic instrument.
- m. **“Meeting”** refers to the official gathering of the GST Council to deliberate on the Agenda.
- n. **“Minutes of the Meeting”** refers to the official written record of the discussions, decisions, and actions agreed upon after deliberations in a GST Council meeting. The minutes shall serve as a reference for future deliberations and accountability.

- o. **“Observers”** refers to individuals who are neither participants nor members of the Organising Committee who provide feedback and monitor compliance of participants with the rules of the Competition.
- p. **“Open Dialogue Session”** refers to a segment where members move beyond fixed positions and engage in informal, multilateral discussion.
- q. **“Organising Committee (“OC”)**” refers to the Alliance Centre for Corporate and Commercial Law, inclusive of any other authorised persons, appointed for the administration and conduct of the Competition and of all events in preparation for the Competition.
- r. **“Participating Team / Delegation”** refers to a team registered to take part in the Competition and assigned a State, Union Territory, or other Council member seat.
- s. **“Penalties”** refers to the marks which shall be deducted in case of any violation of the rules and regulations of the event as prescribed under this document.
- t. **“Position Paper”** refers to a detailed document prepared by a participating team outlining their assigned State or Union Territory's stance, analysis, and recommendations on the Agenda.
- u. **“Press Meet / Press Conference Simulation”** refers to a scheduled interaction between GST Council representatives and a simulated media panel, conducted only in the Final Round as set out in Rule 9.
- v. **“Principle of Harmony”** refers to a guiding concept within the GST Council which emphasises the importance of cooperative federalism, consensus-building, and collaborative decision-making among the central and state governments.
- w. **“Proposal”** refers to a formal suggestion or plan put forward by a member for consideration, discussion, and potential adoption during GST Council meetings.
- x. **“Qualifying Delegation”** refers to a delegation announced under Rule 9(e) as having qualified, on the basis of its Round 1 score, to present a draft resolution in the Open Dialogue Session.
- y. **“Advancing Delegation”** refers to a qualifying delegation whose draft resolution secures a place among the three highest co-sponsored resolutions under Rule 9(q), and which thereby proceeds to the Press Conference Simulation.
- z. **“Secretariat”** refers to the officers of the Organising Committee charged with issuing notices, recording proceedings, maintaining the Minutes of the Meeting, and administering voting; the Secretariat is distinct from the Principal Secretary of a delegation.
- aa. **“Stipulated Annexure [S]”** refers to any annexure to the Agenda Note marked with the designation “[S]”, denoting that its data, findings, or recommendations are stipulated

(hypothetical) for the purposes of the simulation and may not be challenged as to their factual accuracy, though their policy implications may be debated.

- ab. “Rules and Regulations”** refers to the guidelines crafted by the Organising Committee for conducting this event.
- ac. “Session”** refers to all the proceedings of the GST Council meeting.
- ad. “State Finance Minister”** refers to a delegate representing their allotted State or Union Territory, who contributes to discussions and decisions on fiscal policies.
- ae. “Union Government”** refers collectively to the Union Minister of Finance (Chairperson), the Union Minister of State for Finance, and the Union Revenue Secretary, as portrayed by the Organising Committee.

## 5. INTERPRETATION

- a.** The Organising Committee shall have the final authority to interpret these Rules.
- b.** In the event of a conflicting interpretation, the Organising Committee alone shall have the exclusive power to interpret the Rules.
- c.** Fairness and equality shall serve as the guiding principles for all interpretations.
- d.** The interpretation by the Organising Committee shall be definitive, and its discretion with respect to the implementation of the Rules shall be conclusive.

## 6. GENERAL INFORMATION REGARDING THE COMPETITION

- a. Organiser:** The Alliance Centre for Corporate and Commercial Law (ACCL) shall be responsible for organising the Competition. It shall release the schedule of the event and guidelines, and shall look after all relevant matters pertaining to the event.
- b. Dates:** The event shall be conducted over two days, i.e., 4 and 5 September 2026.
- c. Language:** The primary and official language of the Competition shall be English.
- d. Eligibility:** The Competition shall be open to:
  - (i) all bona fide law students enrolled, at any institution recognised by the Bar Council of India, in an undergraduate integrated 5-year LL.B. programme, a 3-year LL.B. programme, or an LL.M. programme; and
  - (ii) undergraduate or postgraduate students of any other discipline, from any institution, to whom the Organiser extends a special invitation to participate. Such invitees shall be subject to these Rules in the same manner as all other participants.
- e. Institutional cap:** Each institution may register one (1) delegation, unless the Organising Committee, in its discretion and subject to availability, permits an additional delegation.

- f. Dress Code:** Participants are expected to be in formal attire throughout the Competition. A delegation may, with the prior written permission of the Organising Committee, wear the traditional attire of the State or Union Territory it represents. The Organising Committee may grant such permission where it is satisfied that the proposed attire befits the formal nature of the Competition.
- g. Team Composition:** Each team shall constitute a maximum of two members, one of whom shall be designated as the State Finance Minister and the second as the Principal Secretary. No changes in team composition shall be permitted once final registration is confirmed with the OC. However, subsequent to a request made by the participating team, the OC may permit a change prior to the commencement of the Competition. Such change would be allowed only under extreme circumstances, based upon review of individual cases.
- h. Accompanying faculty/observers:** Each delegation may be accompanied by one faculty coordinator or institutional observer, whose details must be furnished at registration. Observers shall have no speaking or advisory role during Sessions.

## 7. STRUCTURE OF THE COMPETITION

- a. Number of Delegations:** The Competition shall accommodate a maximum of **thirty-one (31) delegations**, corresponding to the membership of the GST Council. Each delegation shall represent a different State or Union Territory with a seat on the Council.
- b. Team Members:** Each delegation shall comprise two members: the State Finance Minister and the Principal Secretary.
- c. Union Government:** The Union Government (Chairperson, Union Minister of State for Finance, and Union Revenue Secretary) shall be portrayed by Office Bearers of the Alliance Centre for Corporate and Commercial Law. Members portraying the Union Government shall not be part of the Competition and shall not be scored.
- d. State Allotment:** After registration, States and Union Territories shall be allotted by the drawing of lots.
- e. Time allocation per speaker:** The time limit per speaker for each Round shall be notified by the Organising Committee at the drawing of lots, so that delegations may prepare accordingly.

## 8. REGISTRATION

- a.** Registration shall be completed through the official registration form circulated with the invitation, accompanied by payment of the registration fee of **Rs. 3,000/- per delegation**. Accommodation is available as an optional add-on at **Rs. 1,500/- per participant**, and the option may be exercised individually by each member of a delegation at the time of

registration. The accommodation option may not be added or withdrawn after registration is confirmed, save with the written permission of the OC.

- b.** The registration window shall close on **15 August 2026** or upon all 31 delegation slots being provisionally filled, whichever is earlier.
- c.** Registration is confirmed only upon (i) receipt of the completed form, (ii) receipt of the registration fee, and (iii) written confirmation from the OC. Provisional registrations lapse if the fee is not received within the period notified.
- d.** Each registering team must submit a bona fide certificate or letter of authorisation from its institution, signed by the Head of Institution or authorised faculty.
- e. Travel and Accommodation:** Delegations shall bear their own travel costs. Accommodation shall be provided only to participants who have opted and paid for the accommodation add-on under Rule 8(a); the dates, venue, and terms of accommodation shall be notified by the OC.
- f.** The registration fee is non-refundable, save where the OC cancels the event or is unable to allot the delegation a State or Union Territory.

## 9. COMPETITION SCHEDULE AND FORMAT OF ROUNDS

The Competition shall be conducted over two days in three scored Rounds. Detailed timings shall be published in the official schedule.

### DAY 1 — FRIDAY, 4 SEPTEMBER 2026: ROUND 1 (THEMATIC COUNCIL DELIBERATIONS)

- a.** The Competition shall be formally inaugurated on the morning of 4 September 2026.
- b.** Delegates shall sign the attendance roll at roll call and take their assigned seats as Council Members.
- c.** Each delegation shall present its assigned State's position on the Agenda in the speaking order determined by the Union Government.
- d.** The Chaired Debate Session shall follow, in which delegations exchange rebuttals, clarifications, and interventions under the oversight of the Union Government.
- e.** At the close of Day 1, the judges shall announce the **six delegations** qualifying for the Open Dialogue Session on the basis of their Round 1 scores.

### DAY 2 (MORNING) — SATURDAY, 5 SEPTEMBER 2026: ROUND 2 (OPEN DIALOGUE AND CONSENSUS-BUILDING)

- f.** Each qualifying delegation shall present its draft resolution at the commencement of the Open Dialogue Session.



- g. A draft resolution so presented shall take effect as a proposed amendment to the operative draft resolutions annexed to the Agenda Note.
- h. Consultations shall thereafter be open, in which delegations move beyond their fixed positions and engage in multilateral negotiation aimed at collaborative problem-solving and policy innovation.
- i. In this Round, the Principal Secretary shall step back from active verbal participation and shall have access to online resources for research and advisory support.
- j. The State Finance Minister shall actively engage in the discussion without access to any external resources.
- k. The Principal Secretary may communicate inputs or data to the State Finance Minister through the online or offline mode prescribed and notified by the Organising Committee.
- l. A delegation that has not qualified may co-sponsor a draft resolution, but shall not move an amendment to the operative draft resolutions independently.
- m. A delegation may co-sponsor up to **three** draft resolutions.
- n. A qualifying delegation may co-sponsor the draft resolution of another qualifying delegation, or decline any offer of co-sponsorship, at its discretion.
- o. A qualifying delegation shall not co-sponsor its own draft resolution, and no delegation's support for its own draft resolution shall be counted under Rule 9(q); the co-sponsorship of a qualifying delegation for the draft resolution of another delegation shall be counted in the same manner as that of any other delegation.
- p. The Secretariat shall record all co-sponsorships in the Minutes of the Meeting.
- q. At the close of the Open Dialogue Session, the **three delegations** whose draft resolutions secure the highest number of co-sponsors shall advance to the Press Conference Simulation.
- r. Where two or more draft resolutions secure an equal number of co-sponsors, the tie shall be resolved in favour of the delegation with the higher Round 1 score.
- s. Round 2 shall be scored, and the marks so awarded shall count towards the Best Delegation and Best Speaker awards, though not towards qualification for the Press Conference Simulation.

## DAY 2 (AFTERNOON) — ROUND 3 / FINAL: PRESS CONFERENCE, VOTING, AND VALEDICTORY

- t. The three advancing delegations shall explain and defend the positions underlying their draft resolutions before a press panel.
- u. All remaining delegations shall constitute the press panel and shall question the advancing delegations as Indian media representatives.

- v. The Chair shall declare a recess of **fifteen minutes** between the close of the Press Conference Simulation and the commencement of the Final Voting Session.
- w. An advancing delegation may, during the recess, present an amended version of its draft resolution before the Final Voting Session.
- x. An amendment to a draft resolution shall be confined to the subject matter of the resolution as originally presented.
- y. A delegation presenting an amended draft resolution shall announce to the Council that the resolution differs from the version previously presented, and shall identify the amendments made.
- z. A delegation presenting an amended draft resolution shall notify its co-sponsors of the amendments made, but the consent of a co-sponsor shall not be required.
- aa. The Secretariat shall record every such amendment in the Minutes of the Meeting.
- ab. An advancing delegation may amend its Position Paper after the close of the Press Conference Simulation, provided the amended paper is submitted before the Final Voting Session commences.
- ac. The Council shall thereafter reconvene in plenary, and the advancing delegations shall present their draft resolutions for voting.
- ad. Every delegation shall retain one vote in the Final Voting Session, irrespective of any resolution it has co-sponsored, and a delegation may vote for its own draft resolution.
- ae. Voting shall be conducted in accordance with Rule 15.
- af. The Competition shall close with the Valedictory Session, comprising declaration of results, distribution of awards, and formal close.

## 10. CLARIFICATIONS

- a. Any request to seek clarifications must be made on or before **30 August 2026**.
- b. Any requests made after the mentioned date for clarification of any manner shall not be entertained.
- c. The Organising Committee reserves the right to respond to or reject clarification requests at its own discretion. Clarifications of general application shall be published to all registered delegations.

## 11. PRELIMINARY SCREENING

- a. The Agenda Note, together with its stipulated annexures, shall be released to registered delegations by the Organising Committee.

- b. Each registered team shall submit a Position Paper summarising and explaining its allotted State or Union Territory's stance on the Agenda, or, where directed by the OC, a general policy position at the Union level.
- c. Registered teams must submit their Position Papers in compliance with the specifications in Rules 12 and 13 by **30 August 2026**. Any request for extension of this date shall not be entertained.
- d. Teams qualifying the preliminary screening will be intimated by **1 September 2026**.
- e. Only those teams selected following the preliminary screening shall be considered Participating Teams for the event.

## 12. WRITTEN SUBMISSION SPECIFICATIONS

- a. The Position Paper shall be drafted only on A4 size paper.
- b. No Position Paper shall exceed the maximum limit of 14 pages, inclusive of the cover page.
- c. Text of the Position Paper shall be in the font Times New Roman.
- d. Font size of the Position Paper must be 12.
- e. Line spacing of the Position Paper shall be 1.5.
- f. Margins of the Position Paper shall be 1 inch on each side.
- g. The Position Paper must be justified.
- h. The Position Paper shall not contain any identifying marks that reveal the participant's name, institution, or any similar identifying particulars.
- i. **Footnote specifications:** Footnotes must be in Times New Roman, font size 10, line spacing 1.0, with no additional space between two footnotes, and the body of the footnote text justified. A uniform citation style (OSCOLA or Bluebook, 21st edn.) shall be followed consistently throughout.

## 13. POSITION PAPER CONTENT

The Position Paper must contain the following sections and information:

- a. State economic profile of the allotted State or Union Territory, with emphasis on GST revenue, sectoral composition, and exposure to the Agenda.
- b. Proposals and solutions related to the Agenda, engaging with the Agenda Note and its annexures, including the Fitment Committee Report and the Law Committee Note.
- c. Position Papers must be prepared keeping in mind Union-level implementation and the constitutional framework of Article 279A.

- d. Position Papers must treat all Stipulated Annexures marked [S] as given; their data may be relied upon and interpreted, but not disputed as to accuracy.

For Round 1, delegations are not permitted to amend their submitted Position Papers. They may, however, use additional points outside their Position Paper to support their policies and the stance of their allotted State or Union Territory during the Rounds. Amendment of a Position Paper is permitted only to an advancing delegation, and only in accordance with Rule 9(ab).

## 14. MEETING RULES

- a. The Union Government shall preside over the Meeting and be represented by Office Bearers of the Alliance Centre for Corporate and Commercial Law. Members portraying the Union Government shall not be part of the Competition.
- b. **Roll Call:** Delegates shall be required to sign the attendance roll before taking their assigned seats.
- c. An officer may attend as a proxy for a Minister but shall not be entitled to vote, save that no proxy may be exercised during the Open Dialogue Session.
- d. The Union Government shall moderate the discussion and ensure participants adhere to the Rules of the Competition. It shall also approve the agenda and the final resolutions.
- e. The Secretariat shall issue notices, record proceedings, and manage logistics of the Meeting. It shall assist in conducting voting and maintaining records, including the Minutes of the Meeting.
- f. The Delegates shall represent their State or Union Territory as assigned while striving for consensus, in keeping with the Principle of Harmony. They are expected to research and prepare thoroughly for deliberations with the Council.
- g. Each Participating Team has five rights, which may be exercised at any time during the Session:
  - (i) **Right of Order:** raised when a speaker makes a factual error during their speech.
  - (ii) **Right of Information:** used to question a speaker about the source or validity of their data and/or sources mentioned in their submissions. A Right of Information shall not lie against the contents of a Stipulated Annexure [S].
  - (iii) **Right of Inquiry:** invoked for clarifications or questions regarding the Agenda or procedural matters.
  - (iv) **Right of Reply:** raised when a team feels their State's dignity has been undermined due to the statement of another speaker.
  - (v) **Right of Personal Privilege:** raised for logistical needs such as audibility, restroom access, Wi-Fi issues, or any such related needs arising during the Meeting.

- (vi) **Manner of exercising rights:** All rights under Rule 14(g) shall be exercised through the Union Government, addressed to the Chairperson (the Union Minister of Finance), and only after recognition by the Chairperson. During the Open Dialogue Session, the rights under this Rule shall be exercised by the State Finance Minister, save that the Right of Personal Privilege may be exercised by either member of a delegation.

**h. Procedural Motions:** In addition to the five rights above, the following procedural motions are available:

- (i) **Motion for Referral to a Group of Ministers (GoM):** a delegation may move that a specified agenda item be referred to a Group of Ministers for further study, in the manner of GST Council practice. If carried by simple majority of delegations present, the item is recorded as referred and excluded from the final vote.

- (ii) **Motion for Severance:** a delegation may move that the operative draft resolutions be severed and voted upon separately rather than as a composite. If carried by simple majority, each severed resolution shall be put to a separate vote under Rule 15.

**i. Use of electronic devices:** Save as permitted for the Principal Secretary under Rule 9(i) during the Open Dialogue Session, the use of mobile phones, laptops, tablets, or any other electronic device by delegates during the Competition is prohibited. Any further exception for a specific Round or segment shall be expressly notified in the official schedule, failing which the general prohibition in this clause shall apply.

## 15. VOTING RULES

- a.** Voting shall follow the weighted-vote mechanism of **Article 279A(9) of the Constitution of India:** every decision of the Council shall be taken by a majority of not less than three-fourths of the weighted votes of the members present and voting.
- b.** The vote of the Central Government shall have a weightage of one-third of the total votes cast, and the votes of all the State Governments taken together shall have a weightage of two-thirds of the total votes cast, in the Meeting.
- c.** Quorum for the Meeting shall be one-half of the total number of members of the Council, consistent with Article 279A(7).
- d. The Centre's vote:** the vote of the Union Government shall be cast in accordance with a position scripted in advance by the Organising Committee. This shall be announced to the delegations before the commencement of Round 1; the content of the scripted position shall not be disclosed before the Final Voting Session.
- e. Chair's speaking rights:** the extent of the Chairperson's substantive participation in debate (beyond moderation) shall be announced before the commencement of Round 1.

- f. The process of voting shall be notified by the OC and shall be conducted in the online mode, with results recorded by the Secretariat. The result of each vote shall be entered in the Minutes of the Meeting.
- g. The outcome of the vote on the resolutions is a simulation outcome only; it has no bearing on the scoring of individual delegations except as expressly provided in the marking criteria.

## 16. SIMULATION INTEGRITY AND DISCLAIMERS

- a. **Real states, real law, hypothetical agenda:** Delegations represent real States and Union Territories and are expected to apply real, current law. The Agenda Note, the Fitment Committee Report, the Law Committee Note, the sector data pack, the operative draft resolutions, and the state-wise impact table are, however, hypothetical academic instruments prepared solely for this simulation.
- b. **Stipulated Annexures:** Annexures marked [S] are stipulated. Their contents are deemed accurate for the purposes of the Competition and may not be challenged as to factual accuracy, though their policy implications may be freely debated.
- c. **Impersonation bar:** Delegates represent constitutional offices (e.g., “Finance Minister of Karnataka”), not real, named individuals. No delegate shall impersonate, quote as their own, or attribute simulated statements to any real serving or former officeholder. Name placards shall carry the office and State only.
- d. **No attribution to real institutions:** Nothing said, drafted, or resolved during the Competition shall be represented, in any forum or publication, as the view or decision of the GST Council, the Government of India, any State Government, or Alliance University. All Competition documents shall carry the prescribed disclaimer.
- e. **Media and recording:** The OC may photograph, record, and publish proceedings for academic and promotional purposes. By registering, delegations consent to such use. Any media coverage shall present the event as an academic simulation.

## 17. JUDGING AND SCORING

- a. Each Round shall be evaluated by a panel of judges empanelled by the Organising Committee, which may include tax administrators, practitioners, academics, and industry counsel.
- b. Delegations shall be marked on: (i) substantive content and legal accuracy; (ii) policy relevance and use of the Agenda Note and annexures; (iii) representation of the assigned State's interests; (iv) advocacy, clarity, and responsiveness; (v) diplomacy, coalition-building, and adherence to the Principle of Harmony; and (vi) compliance with these Rules. Round 1 shall be conducted as a single committee comprising all 31 delegations.

Detailed marking rubrics shall be released with the schedule. **[OC TO CONFIRM: marks split per rubric]**

- c. Position Papers shall carry a separate component of marks, counted towards Round 1 cumulative scores.
- d. The decision of the judges on marks, and of the OC on tabulation, shall be final. No revaluation requests shall be entertained.
- e. In the event of a tie in qualification under Rule 9(e), the delegation with the higher Position Paper score shall prevail; if the tie persists, the OC shall determine the tie-break.

## 18. PENALTIES

- a. Penalties (deduction of marks) may be imposed by the judges or the OC for: exceeding time limits; misconduct or discourtesy; breach of the impersonation bar; disputing Stipulated Annexures; unauthorised communication or use of electronic devices in breach of Rule 14(i); and any other breach of these Rules.
- b. Plagiarism in the Position Paper, or submission of material generated in breach of the OC's academic-integrity instructions, may result in penalties up to and including disqualification. The use of Artificial Intelligence tools for research assistance, translation, grammar, or citation formatting in the preparation of the Position Paper is permitted, provided that the substantive legal analysis, arguments, and drafting remain the original work of the participating team. Any Position Paper found to contain AI-generated or plagiarised content exceeding twenty per cent (20%) of its substantive text, as determined by the OC's academic-integrity check, shall be treated as a breach under this Rule and shall attract penalties up to and including disqualification.
- c. Repeated or grave breaches, including any conduct bringing the Competition into disrepute, may result in disqualification of the delegation at the discretion of the OC.

## 19. AWARDS

- a. **Winner — Best Delegation** (trophy, certificates, and cash prize of Rs. 50,000/-).
- b. **Runner-Up — Delegation** (trophy, certificates, and cash prize of Rs. 25,000/-).
- c. **Best Speaker** (certificate and cash prize of Rs. 5,000/-).
- d. **Best Position Paper** (certificate and cash prize of Rs. 5,000/-).
- e. All participants shall receive certificates of participation. The OC may institute additional awards with prior notice.

## 20. MISCELLANEOUS



- a. The Organising Committee reserves the right to amend these Rules, the schedule, or the Agenda at any time prior to the commencement of the Competition. Amendments shall be communicated to all registered delegations by email.
- b. Delegations shall be responsible for the conduct of their members and accompanying persons on campus and shall comply with Alliance University's campus regulations.
- c. Any dispute concerning the Competition shall be referred to the Organising Committee, whose decision shall be final and binding.
- d. **Force majeure:** if the event cannot be conducted on the notified dates for reasons beyond the OC's control, the OC may reschedule or conduct the event in a modified format.
- e. The Organising Committee reserves the right to alter the procedure of any Session at any time, for the better flow and experience of the proceedings, provided that such alteration is duly notified to the participants. All decisions of the Organising Committee are final, and no appeals shall be entertained.

## ACADEMIC DISCLAIMER

The 2nd Alliance Model GST Council, 2026 is an academic simulation organised by the Alliance Centre for Corporate and Commercial Law, Alliance School of Law, Alliance University, Bengaluru, for educational purposes only. While delegations represent real States and Union Territories and are expected to engage with real, current law, the agenda notes, committee reports, data annexures, draft resolutions, and all other simulation instruments are hypothetical documents prepared solely for this event. Annexures marked [S] contain stipulated data that does not correspond to any official dataset or government position.

Nothing deliberated, drafted, resolved, or voted upon during the Competition represents, and shall not be construed or reported as representing, the views, recommendations, or decisions of the Goods and Services Tax Council, the Government of India, any State Government or Union Territory administration, the Fitment Committee, the Law Committee, or any of their officers. No delegate speaks for, or with the authority of, any real officeholder, and no simulated statement shall be attributed to any real individual or institution.

Participation in the Competition confers no professional qualification or governmental recognition. The Organising Committee, Alliance University, and their respective officers accept no liability for any reliance placed on any simulation document outside the confines of this academic exercise. Queries regarding this disclaimer may be addressed to [accl@alliance.edu.in](mailto:accl@alliance.edu.in).

— Alliance Centre for Corporate and Commercial Law, Alliance School of Law, Alliance University, Bengaluru —