



1. Case Retrieval Queries (Direct)

Queries that should retrieve this exact judgment:

1. “Give me the case where Ambuja Cement challenged withdrawal of sales tax exemption in Himachal Pradesh.”
 2. “Which Supreme Court case held that royalty payment is not liable to purchase tax?”
 3. “Case explaining when High Courts can bypass alternative remedies under Article 226 due to inefficacy.”
 4. “Supreme Court case on ‘prestigious cement unit’ and sales tax exemption eligibility.”
 5. “Doctrine of merger applied to assessment and appellate orders— which case?”
-



2. Section-Based & Issue-Based Legal Queries

These test if the bot can pull specific holdings:

Sales Tax / Exemption / Industrial Incentives

6. “Was Gujarat Ambuja Cement entitled to sales tax exemption under the HP notifications of 1991–1995?”
7. “Does a unit registered before 1 Dec 1994 need re-registration as a prestigious cement unit?”
8. “From what date does sales tax exemption apply when a unit begins commercial production on 26-9-1995?”
9. “What happens if Form C is defective—can exemption still be granted?”

10. “Is filing Form C with return mandatory or directory under CST Rules?”

Mines & Minerals / Royalty / Purchase Tax

11. “Is royalty under Section 9 of the Mines and Minerals Act considered a purchase attracting sales tax?”

12. “Difference between royalty and dead rent in mining leases.”

13. “Can royalty payments be taxed as ‘purchase’ under state sales tax laws?”



3. Constitutional Law Queries

14. “When can High Courts entertain writs despite alternative statutory remedies?”

15. “What are the exceptions to exhaustion of remedies under Article 226?”

16. “How did SC treat bias/political influence in bypassing alternate remedies in Ambuja case?”



4. Procedural Law Queries

17. “What is the doctrine of merger in tax assessments?”

18. “Can a revisional authority revise an assessment order already merged with appellate orders?”

19. “Does late renewal of provisional registration defeat eligibility for sales tax exemption?”



5. Factual/Interpretation Queries

These test whether RAG pulls right facts:

20. "When did Gujarat Ambuja start trial and commercial production?"
 21. "What conditions define a 'prestigious cement industrial unit' under the 1994 notification?"
 22. "Why was the exemption withdrawn by the revisional authority?"
 23. "What were the arguments of the State vs Ambuja regarding eligibility?"
-



6. Summaries & Explanations

24. "Explain the Ambuja Cement case in simple terms."
 25. "What did the Supreme Court ultimately decide in the Ambuja Cement exemption case?"
 26. "Why did the High Court quash the orders of the sales tax authorities?"
 27. "Provide a bullet-point summary of the arguments and decision."
-



7. Hard / Composite Queries (Good for stress testing AI)

28. "Analyse whether an industrial unit registered before a new definition is introduced must re-register for incentive eligibility. Explain using precedence."
29. "If a cement unit receives extension of commercial production date beyond the prescribed period, does it lose exemption?"

FAILURE-TRAP QUERIES (Guaranteed NOT in Any 2005–2006 SCC PDF You Uploaded)

These topics, facts, cases, laws, amendments, and events do not appear in any of the SCC files you shared.

1. Post-2006 Amendments / Laws (Your PDFs Stop at 2006)

1. “What did the Supreme Court hold in the 2010 2G Spectrum case?”
 2. “Explain the 2016 Insolvency and Bankruptcy Code with relevant SC judgments.”
 3. “What was the Aadhaar privacy ruling of 2017?”
 4. “Give the judgment of Triple Talaq (Shayara Bano, 2017).”
 5. “What did the Supreme Court decide in Sabarimala (2018)?”
-

2. Modern Criminal Law (Not in 2005/06 SCC PDFs)

6. “Explain the Bharatiya Nyaya Sanhita (BNS) reforms of 2023.”
 7. “What did the Supreme Court hold on marital rape in 2022?”
 8. “What is the law on deepfake pornography in India?”
-

3. GST-Related Queries (GST came in 2017 — not in your PDFs)

9. “What is the GST rate on cement and how did the SC interpret it?”
 10. “Explain input tax credit (ITC) fraud rulings under GST.”
-

4. Current Business / Corporate Law (Post-2006)

11. “What did the Supreme Court hold in the Amazon–Future Retail arbitration case (2021)?”
 12. “Explain the doctrine of ‘related party transactions’ under Companies Act 2013.”
 13. “What is the liability of directors under Section 166(4) of the 2013 Act?”
-

5. Technology & Digital Law (Completely absent in PDFs)

14. “Is training AI models on copyrighted judgments legal in India?”
 15. “Explain Indian Supreme Court’s view on algorithmic bias.”
 16. “What is the law on crypto fraud in India according to the SC?”
-

6. Constitutional Rulings After 2006

17. “**What did the Supreme Court decide in the Right to Privacy (Puttaswamy 2017) case?**”

18. “**What is the constitutional validity of the CAA (2019)?**”

19. “**How did the SC interpret Article 370 in 2023?**”