

**SUPREME COURT OF INDIA**

Shafeeq Shameel And Company

Vs.

Asst. Commissioner, Commercial

(B Kirpal, K Balakrishnan and A Pasayat JJ.)

22.07 .2002

**ORDER**

In the instant case, the appellant purchases raw hides and skins which are then processed and the tanned or dressed hides and skins are then exported. The appellant contends that it is entitled to the benefit of Section 5(3) of the Central Act. This Court in *K.A.K. Anwar & Co. v. State of Tamil Nadu* has categorically held that dressed hides and skins are different goods from raw hides and skins. Section 5(3) would be applicable where the goods which are sold or purchased have not undergone any transformation. In the instant case what is purchased by the appellant are raw hides and skins and it is not the same goods which are exported. Those raw hides and skins are then processed and it is the dressed hides and skins which are exported. Therefore, section 5(3) will have no application. The appeals are dismissed.