

No. CTS-58/2005/ 485

Dated Guwahati, the 22<sup>nd</sup> March/2006.

Sub : Rate of tax on the item “ Playing Cards”.

**Extract of the order**

It is found that the various authorities have held that playing card is sport goods .We are also of the view that the term “Sports goods” is of wide purport and does cover playing card.

Hence it is held that “ Playing Cards “ falls under entry at Sl. 50 of First Schedule appended to the Assam Value Added Tax Act 2003.

Sd/-( U.C. Sarmah )  
Addl. Commissioner of Taxes, Assam  
Dispur, Guwahati-6.

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