

M/s Nichirin Imperial Autoparts India, Private Limited, Faridabad, Haryana

Appellate Authority for Advance Ruling — Haryana

HAAAR/2022-23/03

Dated 29.04.2026

Q Questions Before the Authority

- The HSN Classification of product i.e. The Break Hose
- GST Rate applicability for the product i.e. The Break Hose used as Four Wheeler Brake Hose and Two Wheeler Brake Hose

F Facts

The appellant manufactures and imports automotive components, specifically brake hoses for two-wheelers and four-wheelers. They sought an advance ruling on the classification and GST rate for these products, which the initial Authority for Advance Ruling classified under HSN 8708 and 8714 as parts of motor vehicles. The appellant challenged this, arguing the products should be classified under HSN 4009 as rubber hoses.

H Ruling

HSN Classification	HSN 4009	Classified as tubes, pipes and hoses of vulcanized rubber
GST Rate	18%	Applicable rate for HSN 4009

The Appellate Authority set aside the initial ruling and held that the brake hoses are correctly classifiable under HSN 4009. Consequently, the products attract a GST rate of 18% rather than the rates previously assigned for motor vehicle parts. The authority determined that the material composition of the hoses as vulcanized rubber is the primary factor for classification.

R Reasoning

The authority relied on the **General Rules for Interpretation (GRI)**, specifically Rule 3(b), noting that the essential character of the product is derived from its vulcanized rubber composition. It observed that Section Note 2(b) of Section XVII excludes certain articles of vulcanized rubber from being classified as parts of motor vehicles. The authority also referenced judicial precedents, including M/s Track Parts and Dunlop India Ltd., which consistently held that products predominantly composed of rubber retain their identity as rubber articles. Therefore, the end-use as a motor vehicle part does not override the specific classification under Chapter 40.

P Provisions Relied On

Section 101 of the Central Goods and Services Tax Act, 2017

Section 102 of the Central Goods and Services Tax Act, 2017

Section 103 of the Central Goods and Services Tax Act, 2017

Section 104 of the Central Goods and Services Tax Act, 2017

General Rules for Interpretation (GRI) Rule 3(b)

Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017

Notification No. 72/93-Cus dated 28.02.1993

! For the Practitioner

This ruling is highly favorable for manufacturers of rubber-based automotive components, as it confirms that **material composition** takes precedence over end-use for classification purposes. It settles the dispute by moving brake hoses from the higher-taxed motor vehicle parts category to the 18% GST category under HSN 4009. Practitioners can use this to challenge similar classifications where rubber parts are being taxed as specific vehicle accessories.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> [order_nichirin_imperial_autoparts_fbd.pdf](#)

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