M/s. M/s. Brakes India Private Limited, MTH Road, Padi, Chennai 600 050

Authority for Advance Ruling — Tamil Nadu

ORDER No.7/AAR/2018 Dated **30.08.2018**

Q Questions Before the Authority

- What is the appropriate classification of 'Disc Brake Pads' under GST, and whether 'Disc Brake Pads' supplied by the Applicant are covered under Sl. No. 170 of Schedule IV of Notification 1/2017 (Tariff Heading 8708, GST at 28%) or under Sl. No. 182B of Schedule III of the Rate Notification (Tariff Heading 6813, GST at 18%)?

F Facts

The applicant manufactures auto components, including disc brake pads, for light and commercial motor vehicles and agricultural tractors. Each disc brake pad consists of a friction material bonded to a steel backing plate with adhesive, then pressed, heated and cured so that the friction material extrudes into cavities in the plate and forms one integrated piece. The sample invoices describe the goods as 'KIT PAD Assembly, Disc Brake' and classify them under 87083900.

H Ruling

Classification of Disc Brake Pads (Heading 8708 or 6813) and applicable GST rate	****Heading 8708 (87083000)**, 14% CGST and 14% SGST**	Covered under Sl. No. 170 of Schedule IV of Notification 01/2017 CT (Rate) and Sl. No. 170 of Schedule IV of G.O. (Ms) No. 62 dated 29.06.2017. The ruling does not separately address the Sl. No. 182B / Heading 6813 rate, since the product is held to be mounted and therefore excluded from 6813.

The authority held that disc brake pads manufactured and supplied by the applicant are classifiable under Heading 8708 (87083000) as parts of motor vehicles. They fall under Sl. No. 170 of Schedule IV of Notification 01/2017 CT (Rate) and the corresponding State notification, attracting **14% CGST and 14% SGST** for intra-state supply. The authority held that the mounted friction material is excluded from Heading 6813.

R Reasoning

The authority applied Explanations (iii) and (iv) to Notification 1/2017 CT (Rate), which import the Customs Tariff classification framework and the General Explanatory Notes. Heading 6813 covers friction material 'not mounted', but the HSN Explanatory Notes to 6813 expressly exclude mounted brake linings, including friction material fixed to a metal plate with circular cavities for disc brakes. Because the pad is bonded to a steel backing plate with cavities, it is a mounted lining. The HSN Explanatory Notes to Heading 8708 include brakes (shoe, segment, disc, etc.) and mounted linings among parts of motor vehicles, so the product falls under 8708.

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

P Provisions Relied On

- Notification No. 1/2017 CT (Rate) dated 28.06.2017, Schedule IV, Sl. No. 170, and Explanations (iii) and (iv)
- G.O. (Ms) No. 62 dated 29.06.2017 (Tamil Nadu), Schedule IV, Sl. No. 170
- Notification Sl. No. 182B of Schedule III of the Rate Notification (considered and rejected)
- Customs Tariff Act, 1975, First Schedule, Chapter Headings 6813 and 8708, and the General Explanatory Notes
- HSN Explanatory Notes to Heading 6813 (exclusion (b) for mounted brake linings) and Heading 8708 (brakes and mounted li…
- Section 98 and Section 100 of the CGST/TNGST Act, 2017 (appeal and procedure references)
- Rule 104(1) of the CGST Rules, 2017 and SGST Rules, 2017 (application fee)

! For the Practitioner

This ruling helps manufacturers of disc brake pads that are supplied as a friction lining bonded to a backing plate, as it places them in Heading 8708 at 14% CGST and 14% SGST. Practitioners can use it to resist attempts to classify such pads under Heading 6813 at 18%. It does not decide the classification of unmounted friction material or of pads supplied without a metal backing plate. The order is also binding only on the applicant under the advance ruling provisions. Readers should check the scan for the exact rate and notification numbers, since some digits in the ruling section are hard to read.

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 -> tn.7_aar_2018-bipl.pdf

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