

COMPO ADVICE INDIA PRIVATE LIMITED

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 10/2018-19/B- 66, Mumbai, dt. 11/7/2018

Dated **11.07.2018**

Q Questions Before the Authority

- Whether under which HSN Code our Product (Disc Brake Pads "DBP") to be classified under 6813 or under 8708 as there are different rate charged in both code?

F Facts

The applicant manufactures Disc Brake Pads (DBP) used in the braking system of passenger cars, SUVs, and MUVs in technical collaboration with Advics Japan. The production process involves raw materials like fibers, phenolic resins, fillers, stabilizers, and steel backplates, which undergo hot moulding, baking, grinding, machining, and powder coating. The applicant sought an advance ruling on whether the product is classifiable under HSN Heading 6813 or HSN Heading 8708.

H Ruling

Classification and GST rate for Disc Brake Pads

Chapter heading 8708, liable to tax @ 28% (14% CGST + 14% MGST)

Friction material mounted on steel plates is excluded from heading 6813

The Authority held that the applicant's product, Disc Brake Pads fitted on steel plates, falls under Chapter Heading **8708** as parts and accessories of motor vehicles, liable to GST at **28%** (14% CGST and 14% MGST). Mounted friction materials are specifically excluded from Chapter Heading 6813.

R Reasoning

The Authority examined Chapter Heading 6813 and the Harmonized System of Nomenclature (HSN) Explanatory Notes, which state that heading 6813 applies only to unmounted friction materials. Mounted brake linings and friction material fixed to metal backplates are explicitly excluded from 6813 and classified as vehicle parts. Since the applicant's product consists of friction material mounted on steel backplates ready to be fixed into the brake system of motor vehicles, it satisfies the criteria for classification under Chapter Heading **8708**.

P Provisions Relied On

Chapter Heading 6813

Section 98 of CGST Act, 2017

Chapter Heading 8708

Section 98 of MGST Act, 2017



For the Practitioner

Establishes that **mounted friction materials** such as disc brake pads with steel backplates are classifiable under HSN 8708 as motor vehicle parts attracting 28% GST, rather than under HSN 6813 which is restricted to unmounted friction materials.

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 -> [maha-gst-ara-10-b-66 dt.11.07.18 caipl.pdf](#)

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