

M/s Indo German Brakes Private Limited, PO- Majra, Niranjanpur, Dehradun

Authority for Advance Ruling — Uttarakhand

Ruling No. 02/2017-18 dated 14th March 2018

Dated **14.03.2018**

Q Questions Before the Authority

- Classification of Disc Brake Pads & Brakes Shoes being used in automobiles
- Rate of applicable GST on Disc Brake Pads & Brakes Shoes being used in automobiles

F Facts

The applicant manufactures disc brake pads and brake shoes for various two and four-wheeled vehicles. These products are created by bonding friction material onto a metal plate, which is then cured and finished for the secondary replacement market. The applicant sought clarification on whether these items should be classified as friction material under HSN 6813 or as parts of motor vehicles under HSN 8708.

H Ruling

Classification	HSN 8708	Classified as parts and accessories of motor vehicles
GST Rate	28%	Applicable as per the classification under Chapter 8708

The authority held that the products are correctly classified as parts and accessories of motor vehicles under HSN 8708. Consequently, the applicable GST rate is 28%.

R Reasoning

The authority determined that HSN 6813 applies only to non-mounted friction materials. Since the applicant's products are bonded to a metal plate and specifically designed for use in the braking systems of particular vehicle models, they fail the criteria for HSN 6813. The products satisfy the requirements for HSN 8708, as they are identifiable as parts solely or principally for use with motor vehicles of headings 8701 to 8705. The decision relied on the interpretation of Section XVII notes and HSN Explanatory Notes regarding the exclusion of mounted brake linings from heading 6813.

P Provisions Relied On

Section 97(1) of the CGST/SGST Act, 2017	Section 97(2)(a) and (e) of the CGST/SGST Act, 2017
Chapter 6813 of the GST Tariff	Chapter 8708 of the GST Tariff

Section XVII Note 2 and 3 of the Tariff



For the Practitioner

This ruling clarifies that **mounted brake linings** for specific vehicles are excluded from HSN 6813 and must be classified under HSN 8708. It provides a clear precedent for manufacturers of automotive replacement parts to classify their goods based on their **commercial identity** and specific vehicle compatibility. It does not address products that are not mounted or those not intended for use in motor vehicles.

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 -> 02-2017-18 dtd 14-03-18 uttrakhand.pdf

Prepared 12-10-2026.

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