

M/s Roulunds Braking India (Pvt.) Ltd, Sonipat

Authority for Advance Ruling — Haryana

Advance Ruling No. 3

Dated **26.03.2018**

Q Questions Before the Authority

- Whether the product 'Brake Pad' falls under ITC HSN 87083000 attracting 28% GST or ITC HSN 6813 attracting 18% GST.

F Facts

The applicant is a 100% EOU that manufactures brake pads for motor vehicles by pasting frictional material onto metal back plates. The applicant sought a ruling on the correct classification of these brake pads between HSN 6813 and HSN 8708. The jurisdictional officer reported that the process of mounting frictional material on metal sheets excludes the product from HSN 6813.

H Ruling

Classification and GST rate of Brake Pads

Classifiable under HSN 87083000; 28% GST for motor vehicles (headings 8701-8705) and 18% GST for tractors.

Subject to notification no. 1/2017-Central Tax (Rate) and corresponding State tax notification no. 35/ST-2.

The Authority ruled that the brake pads manufactured by the applicant are correctly classifiable under HSN 87083000. It determined that the product is excluded from HSN 6813 because that heading specifically excludes mounted frictional material. Consequently, the product attracts 28% GST when used for motor vehicles of headings 8701 to 8705, excluding tractors.

R Reasoning

The Authority reasoned that HSN 6813 covers frictional material not mounted for brakes, whereas the applicant's product involves mounting frictional material on metal plates. Therefore, the product falls under HSN 8708, which covers parts and accessories of motor vehicles. The ruling relied on the **Custom Tariff Act** and **notification no. 1/2017-Central Tax (Rate)**, as amended, to determine the applicable GST rates based on the specific vehicle category.

P Provisions Relied On

Section 98 of the Central Goods & Service Tax Act, 2017

Section 98 of the Haryana Goods & Service Tax Act, 2017

Notification no. 1/2017-Central Tax (Rate) dated 28.06.2017

State tax notification no. 35/ST-2 dated 30.06.2017



For the Practitioner

This ruling clarifies that brake pads manufactured by mounting frictional material on metal plates are classified under **HSN 87083000** rather than HSN 6813. It provides a clear distinction for manufacturers regarding the taxability of brake assemblies based on the end-use vehicle category. Practitioners should note that the ruling explicitly differentiates between parts for tractors and other 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 -> [haryana-ar_03_2017-18_dt.26.03.18_rbipl.pdf](#)

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Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com