

GIB/HR/ROULUNDS BRAKING/26.03.18/AAR-110

Advance Ruling Category : Classification and Rate

State : Haryana

Order No.: GIB/HR/ROULUNDS BRAKING/26.03.18/AAR-110

Name of Entry :

Roulunds Braking India (Pvt.) Ltd, Sonipat

Date : 26-03-2018

Product/ Service Involve :

Brake Pad and Auto Parts

Breif Issue :

Brake Pad and Auto Parts, whether to fall under ITC HSN 87083000 attracting 28% GST or ITC HSN 6813 attracting 18% GST?

Decision of Advance Ruling Authority :

Brake pads used as brake assembly and its parts thereof for tractors attract 18% GST and Brake pads manufactured as parts and accessories of motor vehicle of heading 8701 to 8705 attract 28% GST.