

GIB/TN/BRAKES INDIA/30.08.18/AAR-165

Advance Ruling Category : Classification

State : Tamil Nadu

Order No.: GIB/TN/BRAKES INDIA/30.08.18/AAR-165

Name of Entry :

Brakes India Private Limited

Date : 30-08-2018

Product/ Service Involve :

Disc Brakes Pads

Breif Issue :

What is the classification of products referred to as Disc Brakes Pads manufactured and supplied by the applicant. The Applicant is covered under SI.No. 170 of Schedule IV of Notification 1/2017 dated 28.06.2017- Integrated Tax (Rate) (hereinafter referred to as the GST Tariff Notification), i.e., under Tariff Heading 8708 attracting GST at 28% or under SI.No.182 B of Schedule III of the Rate Notification i.e., under Tariff Heading 6813 attracting GST Rate of 18%?

Decision of Advance Ruling Authority :

Disk brake pads manufactured by the applicant are classified under the heading 87083000 and covered under SI. No. 170 of schedule IV of Notification No. 01/2017CT (Rate) dt 28.06.2017 and SI No. 170 of Schedule IV of G.O. (Ms) No. 62 dated 29.06.2017 attracting 28% GST.