Haryana Appellate Authority for Advance Ruling

(Constituted under section 99 of the Haryana Goods & Services Tax Act, 2017 read with Central Goods & Services Tax act, 2017)

BEFORE THE BENCH OF

Sh. Naveen Kumar Jain, IRS Chief Commissioner Central Goods and Service Tax Zone Panchkula Member, Appellate Authority for Advance Ruling, Haryana	Sh. Vinay Pratap Singh, IAS Excise & Taxation Commissioner Excises Taxation Department Haryana Member. Appellate Authority for Advance Ruling, Haryana

HAAAR Order-In-Appeal No: HAAAR/ 2022-23/03

Dated: 29-04-2026

(Passed by Haryana Appellate Authority for Advance Ruling under Section 101(1) of the Haryana Goods and Services Tax Act, 2017 read with Central Goods and Services Act, 2017)

Preamble

1. In terms of Section 102 of the Central Goods & Services Tax, Act 2017/Haryana Goods & Services Tax Act 2017(the Act', in Short), this Order may be amended by the Appellate Authority, so as to rectify any error apparent on the face of the record, if such error is noticed by the Appellate Authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer or the Appellant within a period of six months from the date of the Order.

2. In terms of Section 103(1) of the Act, this advance ruling pronounced by the Appellate Authority under Chapter XVII of the Act shall be binding only:

   (a) On the Appellant who had sought it in respect or any matter referred

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to in sub-section (2) of Section 97 for advance ruling.

(b) On the concerned officer or the jurisdictional officer in respect of the Appellant.

3. In terms of Section 103 (2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the said Advance Ruling have changed.

4. In terms of Section: 104(1) of the Act, where the Appellate Authority finds that advance ruling pronounced by it under subsection (1) of Section 101 has been obtained by the Appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order declare such ruling to be void ab-initio and thereupon all the provisions of this Act or the rules made there under shall apply to the Appellant as if such advance ruling has never been made.

Details of the appellant:

Name & Address of the Appellant	M/s Nichirin Imperial Autoparts India, Private Limited, Faridabad, Haryana.
GSTIN/User ID of the Appellant	06AADCN4303K1ZN
Advance Ruling Order against which Appeal is filed	HR/ARI/09/2021-22, dated 13.12.2021
Date of Filing of Appeal	15.04.2022
Represented by	Varun Khurana (Advocate),Shivam Mehta (Partner) on hearing conducted on 07/08/2025
Jurisdictional Authority-Centre	CGST Commissionerate, Faridabad
Jurisdictional Authority-State	Deputy Excise & Taxation Commissioner (ST), Faridabad (West)
Whether payment of fees for filing appeal is discharged, If yes, the amount and Challan No.	Yes, 20,000/-paid vide Challan No. 22030600150945, dated 21.03.2022

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Order under Section 101 of Central Goods and Services Tax Act, 2017/Haryana Goods and Services Tax Act, 2017.

The present appeal has been preferred by M/s Nichirin Imperial Autoparts India Private Limited, Faridabad, and Haryana (hereinafter referred to as "the Appellant" under Section 100(1) of the Central Goods and Services Tax Act, 2017 and the Haryana Goods and Services TaxAct, 2017 (hereinafter collectively referred to as *"the Act"*) against the Advance Ruling No. HR/ARL/09/2021-22, dated13.12.2021, issued by the Authority for Advance Ruling (hereinafter referred to as *"AAR"*). The Advance Ruling was issued through BO portal on 10.03.2022.

A copy of the said order along with an application for **condonation of delay** was filed on **15.04.2022**, resulting in a delay of **7 days** in filing the appeal beyond the prescribed period under **Section 100(2)** of the Act.

Brief Facts of the Case:

1. Background

M/s Nichirin Imperial Autoparts India Private Limited (hereinafter referred to as "the Appellant") is engaged in the manufacture and import of automotive components, including Brake Hoses for two-wheelers and four-wheelers. The Appellant sought an advance ruling from the Authority for Advance Ruling (AAR), Haryana, regarding the classification and applicable GST rate for their product, "Brake Hoses." The AAR, in its rulingi.e HAAR Order No. HR/ARI/09/2021-22, dated 13.12.2021, classified Brake Hoses for four-wheelers under HSN 8708 with a GST rate of 28% and for two-wheelers under HSN 8714 with a GST rate of 5%. Aggrieved by this ruling, the Appellant filed an appeal before this Appellate Authority under Section 100 of the Haryana Goods and Services Tax Act, 2017.

2. Question on which Advance Ruling was sought

The appellant has sought advance ruling in respect of

a. The HSN Classification of product i.e. "The Break Hose"
b. GST Rate applicability for the product i.e. "The Break Hose" used as

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i. Four Wheeler Brake Hose

ii. Two Wheeler Brake Hose

3. Order passed by the Haryana Advance Ruling Authority on above Question was as under:

The product "The Brake Hose" used as four-wheeler Brake Hose and two-wheeler Brake Hose for use in Automobile Industries and its parts thereof for motor vehicles as described in the application will merit classification under Chapter Heading 8708 PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705 (other than tractors) and 8714 PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 8711 of the GST Tariff/ Customs Tariff and would be chargeable to GST rate at 28% AND 5% respectively under the said tariff entry, read with notification no. 01/2017 dated 28th June, 2017 as amended. This ruling is valid subject to the provisions under section 103(2) until and unless declared void under section 104(1) of the CGST/HGST Act 2017, as amended.

4. Prayer of Appellant

1. Delay in submission of this appeal may be condoned.
2. The ruling order given by the Haryana Advance Ruling Authority, Goods & Services Tax may be set aside with effect from the date of the order.
3. Grant of Personal Hearing.

5. Grounds of Appeals

- The Appellant argued that Brake Hoses are essentially rubber hoses with fittings and should be classified under HSN 40093100& 40093200, which covers "Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with fittings," attracting a GST rate of 18%.
- They contended that classification should be based on the primary material and form of the goods (rubber hoses) rather than their end-use as parts of motor vehicles.
- The Appellant cited the Supreme Court case of *O.K. Play (India) Ltd. v. Commissioner of Central Excise*, asserting it supports classification based on commercial parlance and the primary function of the goods.

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- They further argued that the AAR erred by prioritizing the end-use of the goods over their material composition, contrary to Rule 2(a) of the General Rules for Interpretation of the Customs Tariff Act, 1975.

6. Appellant Submission:

The Appellant has submitted that the Brake Hose is made primarily of vulcanized rubber (EPDM or similar synthetic rubber) through a process involving extrusion, braiding with reinforcement yarn, and vulcanization. It is fitted with metal ends for connection in braking systems but remains essentially a rubber hose. They argued that under the General Rules of Interpretation (GRI), the product is classifiable under Chapter 40 based on its material composition, shape, design, and functional utility, as supported by Explanatory Notes to HSN 4009. They contend that end-use should not determine classification when a more specific heading exists in Chapter 40, and the product does not lose its character as a rubber article merely because of fittings or specific application in vehicles.

The Appellant relies on judicial precedents emphasizing material-based classification over end-use, including O.K. Play (India) Ltd. (supra), where the Supreme Court held that classification should consider commercial parlance, shape, and utility, classifying plastic toys under Heading 9503 rather than as plastic articles. They also cite Aerolex Hose Pvt. Ltd. v. CCE [2010 (256) ELT 425 (Tri.)], where hoses were classified under Chapter 40 despite vehicle use, and distinguish cases like Westinghouse Saxby Farmer Ltd. v. CCE [2021 (376) ELT 14 (SC)], arguing that relays in that case were not analogous as they lacked a material-specific chapter like rubber hoses.

Further, they reference GS Auto International Ltd. v. CCE [2003 (152) ELT 3 (SC)] for specific auto parts but argue it does not apply to rubber hoses, which retain their identity as rubber products. L.M.L. Limited v. CCE [2010 (258) ELT 321 (SC)] is cited for relying on HSN Explanatory Notes as a guide. The Appellant asserts that the product is not a "part" under Chapter 87 as it is not indispensable without fittings and is traded as rubber hoses.

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During the course of the hearing, the Appellant submitted that the impugned product, comprising approximately 70–75% rubber and around 15% steel fittings, is designed and used exclusively in the braking systems of motor vehicles. The Appellant reiterated that in view of the composition and essential character of the product, the same merits classification under Heading 4009 of the Customs Tariff, as "tubes, pipes and hoses of vulcanized rubber, with or without fittings," and not under Chapter 87 (Headings 8708 or 8714). Reliance was placed upon judicial precedents including *Track Parts Corporation* [1992 (57) ELT 98 (Tri.)], *Mohan Plastics Industries* [2002 (144) ELT 549 (Tri.)], *Prag Industries* [1998 (103) ELT 62 (Tri.)], and *Dunlop India Ltd.* [1997 (91) ELT 673 (Tri.)], all of which consistently upheld the said classification. Attention was also drawn to Section XVII Note 2(b) of the Customs Tariff Act, 1975, which expressly excludes articles of Heading 4009 from classification as parts of motor vehicles, even when exclusively used therewith. Further reliance was placed on Customs Notification No. 72/93-Cus dated 28.02.1993, which grants exemption to such goods under Chapter 40, thereby affirming their treatment as rubber articles and not as automotive parts. Accordingly, in terms of the Customs Tariff Act, 1975, read with the GST Tariff aligned thereto, the Appellant submitted that the product is rightly classifiable under HSN 4009, and the benefit of the said notification and corresponding GST classification should be extended, conclusively settling the issue in favor of the Appellant.

7. Record of Personal Hearing:

The appellant was granted an opportunity for a personal hearing by the HAAAR on 06.12.2023, 11.07.2024, 27.11.2024, and 07.08.2025 to address the classification issues pertaining to their case. During these hearings, the appellant appeared through their authorized representatives, who reiterated the submissions made in the appeal. In the hearing held on 07.08.2025, the authorized representative exhibited the product in question before the members, explaining its functional application and relevance within the industry. Additionally, Notification No. 72/93-Customs was submitted in support of the contention that the product merits classification under

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Chapter 40 as HSN code 4009, rather than under Chapter 87 as HSN codes 8708/8714.

8. Discussions & Findings

8.1 We have carefully examined the records of the case, including the detailed submissions made by the Appellant.The central issue for determination is the classification of "Brake Hoses" – whether they merit classification under HSN 4009 as vulcanized rubber hoses, attracting 18% GST, or under HSN 8708/8714 as parts and accessories of motor vehicles, attracting 28% GST and 5% GST respectively.**We also considered their request for condonation of delay of 7 days and allowed the same.**

8.2 We while going through the order of HAAR find that HAAR in the order observed that the product in question is specifically designed and principally used as a part of motor vehicles. Consequently, the AAR held that the product merits classification under Chapter 87, which covers parts and accessories of automobiles, rather than Chapter 40, which pertains to vulcanized rubber products. It was noted that the end use of the product in motor vehicles is determinative for classification, and mere material composition cannot override its functional purpose. Accordingly, for GST purposes, the applicable slab rates of 28% under HSN 8708 for four-wheelers and 5% under HSN 8714 for two-wheelers, as prescribed under the relevant GST notifications, were to be applied for the period prior to the implementation of Notification No. 9/2025 – Central Tax (Rate) dated 22nd September 2025. Post this notification, the slab rates for HSN 8708 and HSN 8714 have been revised to 18%.

8.3 Before delving into the merits of the case, it is essential to look at the relevant provisions for classification under the GST regime:

8.3.1 As per Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017 (as amended):

- **Heading 4009** – Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges) – rate 18%.

- **Heading 8708** – Parts and accessories of the motor vehicles of headings 8701 to 8705 – rate 28%. (To be applied for the period prior to the implementation of Notification No. 9/2025 – Central Tax (Rate) dated 22nd September 2025)
- **Heading 8714** – Parts and accessories of vehicles of headings 8711 to 8713 – rate 5% (To be applied for the period prior to the implementation of Notification No. 9/2025 – Central Tax (Rate) dated 22nd September 2025)

8.3.2 The Customs Tariff Act, 1975 defines the scope of Chapter 87 through Section Notes of Section XVII. Note 2(b) specifies that parts and accessories suitable for use solely or principally with articles of Chapter 87 are classified therein, whereas Note 3 excludes parts not meeting this criterion.

***Section Note 2**. The expressions —parts and —parts and accessories do not apply to the following articles, whetheror not they are identifiable as for the goods of this Section:*

(a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16)

(b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similargoods of plastics (Chapter 39);

***Section Note 3**. References in Chapters 86 to 88 to —parts or accessories do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part of accessory.*

8.3.3 Further, in GENERAL attached with Section XVII- (III) PARTS AND ACCESSORIES states as under:

*It should be noted that Chapter 89 makes **no provision** for parts (other than hulls) or accessories of ships, boats or floating structures. Such parts and accessories, even if identifiable as being for ships, etc., are therefore classified in other Chapters in their respective headings. The*

other Chapters of this Section each provide for theclassification of parts and accessories of the vehicles, aircraft or equipment concerned.

It should, however, be noted that these headings apply ***only*** *to those parts or accessories which comply with* ***all three*** *of the following conditions:*

(a) They must not be excluded by the terms of Note 2 to this Section (see paragraph (A) below).

and (b) They must be suitable for use solely or principally with the articles of Chapters 86 to 88 (see paragraph (B) below).

and (c) They must not be more specifically included elsewhere in the Nomenclature (see paragraph (C) below).

.....

(A) ***Parts and accessories excluded by Note 2 to Section XVII.***

This Note ***excludes****the following parts and accessories, whether or not they are identifiable as for the articles of this Section*

(1) ***Joints, gaskets, washers and the like****, of any material (classified according to their constituent material or in heading 84.84) and other articles of vulcanized rubber other than hard rubber (e.g.mudguard-flaps and pedal covers) (heading 40.16)*

(2) .....

(C) ***Parts and accessories covered more specifically elsewhere in the Nomemclature.***

Parts and accessories, even if identifiable as for the articles of this Section, are excluded if they are covered more specifically by another heading elsewhere in the Nomenclature, e.g.

.....

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8.3.4 The General Rules for Interpretation (GRI) provide:

- **Rule 1** – Classification is determined according to the terms of the headings and any relative Section or Chapter Notes.
- **Rule 2(a)**–Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or failing to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
- **Rule 3(a)** – The heading providing the most specific description shall be preferred.
- **Rule 3(b)** – Mixtures or composite goods are classified according to the material or component which gives them their essential character.

The Explanatory Notes to HSN 4009 describe hoses of vulcanized rubber, highlighting their distinct material composition and inherent functional characteristics. The relevant portion of the same has been reproduced as under:

40.09- Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).

.....

This heading covers tubes, pipes and hoses consisting wholly of vulcanized rubber (other than hard rubber) and vulcanized rubber tubes, pipes and hoses (including hose-piping) reinforced by stratification, consisting, for example, of one or more "plies" of textile fabric or one or more layers of parallelized textile threads, or metal threads, embedded in the rubber. Such tubes, pipes and hoses may also be covered with a sheath of thin fabric or with gimped or plaited textile yarns; they may also incorporate an internal or external spiral of wire.

The heading also covers tubing of vulcanized rubber, whether or not cut to length, but not cut to a length less than the greatest cross-sectional measurement, for example lengths of tubing for the manufacture of inner tubes.

8.4 Analysis of the material composition of the Brake Hoses reveals that approximately 70–75% of the product is vulcanized rubber, with steel fittings

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accounting for only a minor proportion (around 15%). As per GRI 3(b), the rubber component gives the product its essential character, being the principal determinant of its function and utility.

8.5 The submissions by the Appellant further indicate that, while these hoses are intended for use in automotive braking systems, they are fundamentally general-purpose vulcanized rubber hoses engineered for high-pressure fluid transmission. Their specialized fittings do not alter the intrinsic character of the product as a hose of vulcanized rubber. The material composition and inherent functionality remain consistent with HSN 4009, which explicitly covers hoses with or without fittings.

8.6 Furthermore, the appellant relied on the Notification No. 72/93-Customsdated 28-02-1993 wherein the brake hoses were classified under heading no. 40.09. The relevant portion of the Notification is reproduced as under:-

Effective duty for specified components and parts for manufacture of motor vehicles

Notification No. 72/93-Cus.

Dated 28-2-1993

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts components and parts of motor vehicles falling within Chapter 87 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and goods specified in column (3) of the Table hereto annexed and falling under the heading Nos. of the said First Schedule, specified in the corresponding entry in column (2) of the said Table, when imported into India, for the manufacture of motor vehicles falling within Chapter 87 of the said First Schedule, from —

(a) so much of the duty of Customs which is leviable thereon.....

(b) .....

(c) .....

(d) .....

TABLE

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Sl. No.	Heading No.	Description of goods
(1)	(2)	(3)
1.	40.09	Brake hoses/radiator hoses with or without fittings.
2.	... ...	... ...

8.7 Judicial precedents relied by the Appellant support this approach. In cases such as M/s Track Parts, andM/s Dunlop India Ltd., the Tribunals have consistently recognized that products composed predominantly of rubber and retaining their material identity must be classified under Chapter 40, even if used in automobiles. The mere fact that the hoses are sold to automobile manufacturers does not automatically reclassify them as "motor vehicle parts" under Chapter 87.

8.7.1 In case of M/s Track Parts, the Tribunal held;

> ***12.7*** *(g) The Tribunal's decision in Collector of Central Excise v. Aerolex Hose Private Ltd. -1989 (39) E.L.T. 681 is relevant to the instant case though that case was with reference to the Central Excise Tariff Schedule of 1985. (This Schedule, like the Customs Tariff Schedule, is broadly patterned on the lines of the Harmonised Commodity Description and Coding System (HSN) of the Customs Co-operation Council, Brussels). The Revenue sought to classify the goods under sub-heading 4009.92 of the Schedule which reads as follows :-*
>
> | | |
> |---|---|
> | *"40.09* | *- Tubes, pipes and hoses of vulcanised rubber other than hardened rubber, with or without their fittings (for example, joints, elbows, flanges).* |
> | *4009.92* | *-Designed to perform the function of conveying air, gas or liquid."* |
>
> *The assessee's claim was for classification of the goods as parts of machinery under sub-heading 8431.00 or 8466.00. The assessee contended that Heading 40.09 was designed to cover inter alia hoses, whether with fittings or without fittings, which were in running length and that hoses cut to requisite sizes and subjected to further processes such as cutting, skiving, fitment of fittings, swaging and testing would be covered by Chapter 84 pertaining to mechanical appliances and apparatus and the hose assemblies being parts of specified machineries would be covered by Heading 84.31 or 84.66. The Revenue's contention, on the other hand, was that Chapter Note 2(d) to Chapter 40 made it clear that the Chapter did not cover mechanical or electrical appliances or parts thereof of Section XVI of hardened rubber and had the intention been to exclude parts of mechanical or electrical appliances falling under*

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Section XVI, of vulcanised rubber, it would have been so mentioned specifically in Note 2 as had been done in the case of hardened rubber and of other goods. The description in Heading 40.09 read with sub-heading 4009.92 was more specific.

The Tribunal took the view that though the hose pipes in question were cut to specific sizes and subjected to further processes and fitted with fittings, their essential character remained as hoses with fittings, designed for the purpose of conveying air, gas or liquid. It might be true that the article was designed specifically for certain machines but this would not alter its character. The Tribunal also took note of the manufacturers' catalogue which described the goods as hoses. The Tribunal also noted that Chapter Note 2(d) excluded parts made of hardened rubber only and concluded that if the intention had been to exclude parts made of vulcanised rubber, it would have been specifically mentioned in the said note. By necessary implication, parts made of vulcanised rubber of mechanical and electrical appliances, would be covered by Chapter 40. Note was also taken of the Explanatory Notes to the HSN Heading 40.09 which clarified that the heading covered tubes of vulcanised rubber whether or not cut to length. Heading No. 40.09, being more specific, had to be preferred in view of Rule 3(a) of the Rules for Interpretation of the Schedule.

13. *As noted earlier, the Central Excise Tariff Schedule considered in the Aerolex case was patterned more or less on the same lines as the Customs Tariff Schedule and both had been patterned on the lines of the HSN. The goods in the Aerolex case and the conflicting claims with reference to their classification, i.e., in Chapter 40 or Chapter 84, were the same as in the instant case. There is, therefore, no reason to differ from the decision in the Aerolex case.*

8.7.2 Further in the case of *Dunlop India Ltd.* [1997 (91) ELT 673 (Tri.)], it has been held in para 5 that;

5. *We have carefully considered the pleas advanced from both sides. No doubt, the purpose of high pressure hoses is to convey the pressure energy from one point to another and it is not meant for discharging the liquid air or gas into the atmosphere as the conventional hoses normally do, the fact remains that the high pressure hose is used for conveying the fluid that being the medium for conveying the pressure. Mere use of different raw materials for the purpose of withstanding the high pressure will not change the design of the hoses. Design is to be understood in the sense of shape. The case-law relied upon by the learned representative, Shri A. Sarkar for the appellants, is not applicable to the facts of the instant case. In that case, the rubber rolls were meant for covering rice rubber rolls. Rubber rolls were not meant for conveying the air, gas or fluid. It was, in these circumstances, held that the product under consideration would not be covered by Tariff Heading 4009.92. Since the*

purpose of rubber rolls was different from that of conveying the air, gas or liquid, the Tariff sub-heading 4009.99 was upheld. In the instant case, however, the facts and circumstances are different. The reliance on Aerolax (supra) placed by the learned J.D.R., Shri Ghosh is more apt. Although the case of Aerolax Hose mentioned supra had been decided on the controversy whether the goods were classifiable under Tariff sub-heading 4009.92 or under Tariff Heading 84.31 or 84.66 (as a machine item), it was held that the basic function of the hose was to convey the air, gas or fluid and therefore, the specific nature of Tariff sub-heading 4009.92 would take precedence over the Tariff sub-heading 84.31 or 84.66, even though the hoses mentioned in that case were utilised as parts of machinery. We find that the analogy drawn by the learned J.D.R. by citing the aforesaid Judgment, would apply to the instant facts and circumstances as well, inasmuch we have found from the literature as also from the findings of the lower appellate authority, that the purpose of the hoses is to convey the pressure energy through the medium of the fluid. Therefore, the hose in question is designed for conveying the fluid. From that angle, it has specifically satisfied the description of sub-heading 4009.92. Once this description is satisfied, the Residuary sub-heading 4009.99 cannot be applied. It is well-settled that the Residuary Tariff sub-heading would apply after eliminating the specific Headings and sub-headings. Keeping in view the aforesaid discussion we reject the appeal of the appellants herein.

8.8 On going through the Noteswith Section XVII, it is observed that the Parts and accessories under this Section excludes*Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16).* Further sub-part- GENERAL- (III) PARTS AND ACCESSORIES with the Section XVII clarifies that all the three conditions are required to be complied for classifying the product under this Section. But,we are of the view that in the instant case, condition 1 & 3 are not complying.

8.9 Further, considering that the Customs vide Notf. No. 72/93-Cus dtd. 28.02.1993 (Supra) has classified the product *'Brake hoses/radiator hoses with or without fittings'* under Chapter 40.09giving strength to the view that the product is classifiable under Chapter Heading 40.09. The decisions of Tribunal in the cases of M/s Track Parts and Dunlop India Ltd. (Supra) have also held that the product in question is classifiable under chapter 40.09.

8.10 In view of the above, we are of the considered view that the Brake Hoses manufactured and supplied by the Appellant, being primarily composed of

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vulcanized rubber and retaining the essential characteristics of hoses, are appropriately classifiable under Heading 4009 of Chapter 40, taxable at 18% GST.

Order

Accordingly, we hereby set aside the Advance Ruling No. HR/ARL/09/2021-22, dated13.12.2021, passed by the Authority for Advance Ruling, Haryana, and pass the following order.

The product 'Brake Hose', as described in the application, when used as a part of braking systems in four-wheelers and two-wheelers, merits classification under Heading 4009 – "Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows and flanges)", attracting GST at the rate of 18%.

The appeal filed by M/s Nichirin Imperial Autoparts India, Private Limited, Faridabad, Haryana isdisposed accordingly.

Sh. Naveen Kumar Jain, IRS
Member
Chief Commissioner
Central Goods and Service Tax Zone
Panchkula

Naveen Kumar Jain
मुख्य आयुक्त / Chief Commissioner
केंद्रीय माल और सेवा कर, पंचकुला क्षेत्र
Central Goods & Services Tax, Panchkula Zone

Sh. Vinay Pratap Singh, IAS
Member
Commissioner
Excises Taxation Department,
Haryana

Place: Panchkula

Copy to (Regd. AD/Speed Post/Email):

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Plot no. 187-188 sector 58, Faridabad-121004, Haryana.
(GSTIN 06AADCN4303KIZN)

Copy for information and necessary action to: -

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1. The Member, GST, CBIC, North Block, New Delhi-110001
2. The Special Secretary, Goods and Services Tax Council, 5th Floor, Tower Jeevan Bharti Building, Connaught Place, New Delhi-110001
3. The Chief Commissioner, Central Goods and Service Tax Zone, Panchkula
4. The Commissioner, Excise & Taxation, Haryana
5. The Pr. Commissioner, CGST Commissionerate, Panchkula
6. The Deputy Commissioner, Excise & Taxation (ST), District-Faridabad (W)
7. The Master/Guard File-2023-24

Registrar,

Appellate Authority for Advance Ruling, Haryana

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