



GST 2.0

BENEFITS TO CONSUMERS

SIMPLER. FAIRER. TRANSPARENT.



"LIS Drives Value and Delivers Trust"

Lucas Indian Service Limited

The Aftermarket Solutions Provider







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To :
All Business Partners
(Dealers / Distributors / Authorized Service Dealers Retailers)

Subject: Implementation Guidelines for GST 2.0 – Effective 22nd September 2025

Dear Valued Business Partner,

We hope this message finds you well. As you are aware, the Government of India has recently announced GST 2.0 rationalisation in 56th GST Council Meeting held on 3rd September 2025 which includes changes to the GST rates applicable for a wide range of goods and services, including automobile products. These changes will come into effect from 22nd September 2025.

We want to ensure that you are well-informed and prepared for this transition so that business operations continue smoothly.

In accordance with the Government's directive, we wish to inform you the following products undergo GST rate changes, HSN codes and product wise detail are as follows

Brand	Products	HSN	Existing GST rate	Revised GST rate
LISPART	Gas Springs / Control Cables / Clutch Plates / Brake Pads	87089900 87141090 87149990 87083000	28%	18%
Lucas Long life battery	All Kinds of Batteries 2 WH / Automotive / Vehicular Batteries / Inverter / e-rickshaw	85071000 85072000	28%	18%
Lucas Ignition Coil	Ignition Coils	85113020	28%	18%
TVS Automotive	Glow Plugs	85112090	28%	18%



Implementation Guidelines

GST Rate Change/MRP Revision: With effect from 22nd September 2025 onwards all business partners should ensure a minimum price change of 7.81% on MRP should be offered to the end customer in line with GST rate change.

Updated MRP List: A revised MRP list covering all relevant products are available in our website (www.lucas-service.com) and also published in LIS Dealer portal.

The business partners should pass on the benefits of reduced tax rates to the next level in the customer chain through appropriate price reductions. We also request you to pass the information on the next level of supply chain / consumption points about the changes and to adhere to the guidelines.

We kindly request our business partners to support this initiative by creating awareness in their respective areas. This can be done by printing the notices and displaying it prominently at relevant points such as retail outlets and service workshops/centres, etc..

We appreciate your committed partnership and cooperation in ensuring a smooth transition to the revised GST structure.

For Lucas Indian Service Ltd
N Raghavan
President

Encl.: MRP List



LUCAS LONG LIFE BATTERIES

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LL-ZE-LTX2.5L	2 W BATTERY	28%	1,207	18%	1,113
LL-ZE-LTX5L	2 W BATTERY	28%	1,642	18%	1,514
LL-ZE-LTX7R	2 W BATTERY	28%	2,033	18%	1,874
LL-ZE-LTX9L	2 W BATTERY	28%	2,549	18%	2,350
LL-ZE-MFTZ4L	2 W BATTERY	28%	1,314	18%	1,211
LL-ZE-MFTZ5L	2 W BATTERY	28%	1,511	18%	1,393
LL-ZE-MFTZ9R	2 W BATTERY	28%	2,646	18%	2,439
LL-ZE-MFTZA4L	2 W BATTERY	28%	1,367	18%	1,260
LUCASZP-LP-LTX14L	2 W BATTERY	28%	3,453	18%	3,183
LUCASZP-LP-LTX2.5L	2 W BATTERY	28%	1,109	18%	1,022
LUCASZP-LP-LTX5L	2 W BATTERY	28%	1,481	18%	1,365
LUCASZP-LP-LTX7R	2 W BATTERY	28%	1,917	18%	1,767
LUCASZP-LP-LTX9L	2 W BATTERY	28%	2,230	18%	2,056
LUCASZP-LP-MFTZ4L	2 W BATTERY	28%	1,225	18%	1,129
LUCASZP-LP-MFTZ5L	2 W BATTERY	28%	1,472	18%	1,357
LUCASZP-LP-MFTZ9R	2 W BATTERY	28%	2,302	18%	2,122
LJP-NEW-400LMF	4 W BATTERY	28%	4,850	18%	4,471
LJP-NEW-400RMF	4 W BATTERY	28%	4,850	18%	4,471
LJP-NEW-600LMF	4 W BATTERY	28%	6,140	18%	5,660
LJP-RAP-40B20L	4 W BATTERY	28%	5,558	18%	5,124
LJP-RAP-40B20R	4 W BATTERY	28%	5,558	18%	5,124
LJP-RAP-42B20L	4 W BATTERY	28%	5,558	18%	5,124
LJP-RAP-42B20R	4 W BATTERY	28%	5,558	18%	5,124
LJP-RAP-DIN45	4 W BATTERY	28%	7,600	18%	7,006
LJP-RAP-DIN55	4 W BATTERY	28%	9,000	18%	8,297
LJP-RAP-DIN66	4 W BATTERY	28%	9,500	18%	8,758
LJP-ROB-34B20L	4 W BATTERY	28%	4,580	18%	4,222
LJP-ROB-34B20R	4 W BATTERY	28%	4,580	18%	4,222
LJP-ROB-620D31R	4 W BATTERY	28%	7,920	18%	7,301



LUCAS LONG LIFE BATTERIES

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LJP-ROB-700D26L	4 W BATTERY	28%	7,920	18%	7,301
LJP-ROB-700D26R	4 W BATTERY	28%	7,920	18%	7,301
LJP-ROB-700E41L	4 W BATTERY	28%	10,430	18%	9,615
LJP-ROB-700E41R	4 W BATTERY	28%	10,430	18%	9,615
LJP-RP-TR500D31L	4 W BATTERY	28%	8,190	18%	7,550
LJP-RP-TR500D31R	4 W BATTERY	28%	8,190	18%	7,550
LJP-RP-TR600E41L	4 W BATTERY	28%	9,030	18%	8,325
LJP-RP-TR600E41R	4 W BATTERY	28%	9,030	18%	8,325
LMB-NEW-400LMF	4 W BATTERY	28%	4,860	18%	4,480
LMB-NEW-400RMF	4 W BATTERY	28%	4,860	18%	4,480
LMB-NEW-600LMF	4 W BATTERY	28%	6,140	18%	5,660
LMB-NEW-600RMF	4 W BATTERY	28%	6,140	18%	5,660
LMB-RAP-40B20L	4 W BATTERY	28%	5,260	18%	4,849
LMB-RAP-40B20R	4 W BATTERY	28%	5,260	18%	4,849
LMB-RAP-42B20L	4 W BATTERY	28%	5,260	18%	4,849
LMB-RAP-42B20R	4 W BATTERY	28%	5,260	18%	4,849
LMB-RAP-DIN45	4 W BATTERY	28%	7,520	18%	6,933
LMB-RAP-DIN55	4 W BATTERY	28%	8,270	18%	7,624
LMB-RAP-DIN66	4 W BATTERY	28%	9,330	18%	8,601
LMB-ROB-620D31R	4 W BATTERY	28%	8,400	18%	7,744
LMB-ROB-700D26L	4 W BATTERY	28%	7,620	18%	7,025
LMB-ROB-700D26R	4 W BATTERY	28%	7,620	18%	7,025
LMB-ROB-700E41L	4 W BATTERY	28%	10,440	18%	9,624
LMB-ROB-700E41R	4 W BATTERY	28%	10,440	18%	9,624
LMB-RP-TR500D31L	4 W BATTERY	28%	8,170	18%	7,532
LMB-RP-TR500D31R	4 W BATTERY	28%	8,170	18%	7,532
LMB-RP-TR600E41L	4 W BATTERY	28%	9,030	18%	8,325
LMB-RP-TR600E41R	4 W BATTERY	28%	9,030	18%	8,325
LUCASMB-LSP-1800FC	4 W BATTERY	28%	16,380	18%	15,100



LUCAS LONG LIFE BATTERIES

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LUCAS-ECO-300R]MF	AUTOMOTIVE BATTERY	28%	3,718	18%	3,428
LUCAS-ECO-400LMF	AUTOMOTIVE BATTERY	28%	5,013	18%	4,621
LUCAS-ECO-400RMF	AUTOMOTIVE BATTERY	28%	5,013	18%	4,621
LUCAS-ECO-650LMF	AUTOMOTIVE BATTERY	28%	6,650	18%	6,130
LUCAS-ECO-650RMF	AUTOMOTIVE BATTERY	28%	6,700	18%	6,177
LUCAS-ECO-900RMF	AUTOMOTIVE BATTERY	28%	7,514	18%	6,927
LUCASLSP-1800FC	AUTOMOTIVE BATTERY	28%	17,761	18%	16,373
LUCAS-NEW-1000LMF	AUTOMOTIVE BATTERY	28%	9,369	18%	8,637
LUCAS-NEW-1000RMF	AUTOMOTIVE BATTERY	28%	9,369	18%	8,637
LUCAS-NEW-400LMF	AUTOMOTIVE BATTERY	28%	5,196	18%	4,790
LUCAS-NEW-400RMF	AUTOMOTIVE BATTERY	28%	5,196	18%	4,790
LUCAS-NEW-600LMF	AUTOMOTIVE BATTERY	28%	6,520	18%	6,011
LUCAS-NEW-600RMF	AUTOMOTIVE BATTERY	28%	6,520	18%	6,011
LUCAS-NEW-800LMF	AUTOMOTIVE BATTERY	28%	8,033	18%	7,405
LUCAS-NEW-800RMF	AUTOMOTIVE BATTERY	28%	8,033	18%	7,405
LUCAS-NEW-900LMF	AUTOMOTIVE BATTERY	28%	8,640	18%	7,965
LUCAS-NEW-900RMF	AUTOMOTIVE BATTERY	28%	8,640	18%	7,965
LUCAS-RAP-40B20L	AUTOMOTIVE BATTERY	28%	5,820	18%	5,365
LUCAS-RAP-40B20R	AUTOMOTIVE BATTERY	28%	5,715	18%	5,269
LUCAS-RAP-42B20L	AUTOMOTIVE BATTERY	28%	6,028	18%	5,557
LUCAS-RAP-42B20R	AUTOMOTIVE BATTERY	28%	6,028	18%	5,557
LUCAS-RAP-55B24LS	AUTOMOTIVE BATTERY	28%	9,638	18%	8,885
LUCAS-RAP-90D23L	AUTOMOTIVE BATTERY	28%	9,640	18%	8,887
LUCAS-RAP-BH40B20L	AUTOMOTIVE BATTERY	28%	6,170	18%	5,688
LUCAS-RAP-DIN45	AUTOMOTIVE BATTERY	28%	7,350	18%	6,776
LUCAS-RAP-DIN50	AUTOMOTIVE BATTERY	28%	8,236	18%	7,593
LUCAS-RAP-DIN55	AUTOMOTIVE BATTERY	28%	9,342	18%	8,612
LUCAS-RAP-DIN66	AUTOMOTIVE BATTERY	28%	9,467	18%	8,727
LUCAS-ROB-34B20L	AUTOMOTIVE BATTERY	28%	5,883	18%	5,423



LUCAS LONG LIFE BATTERIES

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LUCAS-ROB-38B20L	AUTOMOTIVE BATTERY	28%	5,857	18%	5,399
LUCAS-ROB-38B20R	AUTOMOTIVE BATTERY	28%	5,852	18%	5,395
LUCAS-ROB-620D31R	AUTOMOTIVE BATTERY	28%	8,973	18%	8,272
LUCAS-ROB-650H29R	AUTOMOTIVE BATTERY	28%	9,357	18%	8,626
LUCAS-ROB-700D26L	AUTOMOTIVE BATTERY	28%	8,398	18%	7,742
LUCAS-ROB-700D26R	AUTOMOTIVE BATTERY	28%	8,398	18%	7,742
LUCAS-ROB-700E41R	AUTOMOTIVE BATTERY	28%	11,029	18%	10,167
LUCAS-ROB-700H29R	AUTOMOTIVE BATTERY	28%	10,851	18%	10,003
LUCAS-ROB-800D04R	AUTOMOTIVE BATTERY	28%	15,600	18%	14,381
LUCAS-ROB-800F51R	AUTOMOTIVE BATTERY	28%	14,479	18%	13,348
LUCAS-ROB-DIN65L	AUTOMOTIVE BATTERY	28%	8,974	18%	8,273
LUCAS-ROB-X00D04R	AUTOMOTIVE BATTERY	28%	17,842	18%	16,448
LUCAS-ROB-X20H52R	AUTOMOTIVE BATTERY	28%	22,274	18%	20,534
LUCAS-RP-TR500D31R	AUTOMOTIVE BATTERY	28%	8,760	18%	8,076
LUCAS-RP-TR600E41L	AUTOMOTIVE BATTERY	28%	9,730	18%	8,970
LUCAS-RP-TR600E41R	AUTOMOTIVE BATTERY	28%	9,730	18%	8,970
LUCAS-RP-TR600H29L	AUTOMOTIVE BATTERY	28%	9,186	18%	8,468
LUCAS-RP-TR600H29R	AUTOMOTIVE BATTERY	28%	9,186	18%	8,468
LUCASZP-ECO-300RMF	AUTOMOTIVE BATTERY	28%	3,225	18%	2,973
LUCASZP-NEW-400L	AUTOMOTIVE BATTERY	28%	4,944	18%	4,558
LUCASZP-NEW-400R	AUTOMOTIVE BATTERY	28%	4,944	18%	4,558
LUCASZP-NEW-600LMF	AUTOMOTIVE BATTERY	28%	6,082	18%	5,607
LUCASZP-NEW-600RMF	AUTOMOTIVE BATTERY	28%	6,082	18%	5,607
LUCASZP-NEW-650LMF	AUTOMOTIVE BATTERY	28%	6,878	18%	6,341
LUCASZP-NEW-650RMF	AUTOMOTIVE BATTERY	28%	6,878	18%	6,341
LUCASZP-RAP-40B20L	AUTOMOTIVE BATTERY	28%	4,799	18%	4,424
LUCASZP-RAP-40B20R	AUTOMOTIVE BATTERY	28%	4,712	18%	4,344
LUCASZP-RAP-42B20L	AUTOMOTIVE BATTERY	28%	5,713	18%	5,267
LUCASZP-RAP-42B20R	AUTOMOTIVE BATTERY	28%	5,713	18%	5,267



LUCAS LONG LIFE BATTERIES

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LUCASZP-RAP-90D23L	AUTOMOTIVE BATTERY	28%	8,379	18%	7,724
LUCASZP-RAP-DIN55	AUTOMOTIVE BATTERY	28%	8,865	18%	8,172
LUCASZP-RAP-DIN66	AUTOMOTIVE BATTERY	28%	9,104	18%	8,393
LUCASZP-RB-38B20L	AUTOMOTIVE BATTERY	28%	5,513	18%	5,082
LUCASZP-RB-38B20R	AUTOMOTIVE BATTERY	28%	5,513	18%	5,082
LUCASZP-RB-620D31L	AUTOMOTIVE BATTERY	28%	8,326	18%	7,676
LUCASZP-RB-620D31R	AUTOMOTIVE BATTERY	28%	8,326	18%	7,676
LUCASZP-RB-700D26L	AUTOMOTIVE BATTERY	28%	7,840	18%	7,228
LUCASZP-RB-700D26R	AUTOMOTIVE BATTERY	28%	7,840	18%	7,228
LUCASZP-RB-700E41L	AUTOMOTIVE BATTERY	28%	10,284	18%	9,481
LUCASZP-RB-700E41R	AUTOMOTIVE BATTERY	28%	10,284	18%	9,481
LUCASZP-ROB-34B20L	AUTOMOTIVE BATTERY	28%	4,650	18%	4,287
LUCASZP-ROB-34B20R	AUTOMOTIVE BATTERY	28%	4,650	18%	4,287
LUCASZP-ROB-55D26L	AUTOMOTIVE BATTERY	28%	6,266	18%	5,776
LUCASZP-ROB-55D26R	AUTOMOTIVE BATTERY	28%	6,266	18%	5,776
LUCASZP-ROB-64B24L	AUTOMOTIVE BATTERY	28%	5,764	18%	5,314
LUCASZP-RP-500D31L	AUTOMOTIVE BATTERY	28%	7,532	18%	6,944
LUCASZP-RP-500D31R	AUTOMOTIVE BATTERY	28%	7,532	18%	6,944
LUCASZP-RP-600E41L	AUTOMOTIVE BATTERY	28%	9,625	18%	8,873
LUCASZP-RP-600E41R	AUTOMOTIVE BATTERY	28%	9,625	18%	8,873
LUCAS-AB-ER130	E-RICKSHAW BATTERY	28%	14,395	18%	13,270
LUCAS-GB-ER110	E-RICKSHAW BATTERY	28%	11,915	18%	10,984
LUCAS-GB-ER130	E-RICKSHAW BATTERY	28%	13,748	18%	12,674
LUCAS-ITZE10048ST	INVERTER BATTERY - SHORT TUBULAR	28%	13,500	18%	12,445
LUCAS-ITZE10054ST	INVERTER BATTERY - SHORT TUBULAR	28%	13,500	18%	12,445
LUCAS-ITZE13548ST	INVERTER BATTERY - SHORT TUBULAR	28%	17,130	18%	15,792



LUCAS LONG LIFE BATTERIES

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LUCAS-ITZE13554ST	INVERTER BATTERY - SHORT TUBULAR	28%	17,130	18%	15,792
LUCAS-ITZE15054ST	INVERTER BATTERY - SHORT TUBULAR	28%	20,540	18%	18,935
LUCAS-GB-PGTT165	INVERTER BATTERY - TALL TUBULAR	28%	18,488	18%	17,044
LUCAS-ITZE15054TT	INVERTER BATTERY - TALL TUBULAR	28%	19,800	18%	18,253
LUCAS-ITZE18054TT	INVERTER BATTERY - TALL TUBULAR	28%	23,684	18%	21,834
LUCAS-ITZE20060TT	INVERTER BATTERY - TALL TUBULAR	28%	24,516	18%	22,601
LUCAS-ITZE22060TT	INVERTER BATTERY - TALL TUBULAR	28%	28,701	18%	26,459
LUCAS-ITZE25072TT	INVERTER BATTERY - TALL TUBULAR	28%	30,625	18%	28,232
LUCAS-PGEMTT1500	INVERTER BATTERY - TALL TUBULAR	28%	20,540	18%	18,935
LUCAS-PGEMTT1800	INVERTER BATTERY - TALL TUBULAR	28%	22,870	18%	21,083
LUCAS-PGEMTT2000	INVERTER BATTERY - TALL TUBULAR	28%	24,120	18%	22,236
LUCAS-PGEMTT2200	INVERTER BATTERY - TALL TUBULAR	28%	27,790	18%	25,619
LUCAS-PGEMTT2300	INVERTER BATTERY - TALL TUBULAR	28%	28,820	18%	26,568
LUCAS-SAPGTT100	INVERTER BATTERY - TALL TUBULAR	28%	13,523	18%	12,467



LUCAS LONG LIFE BATTERIES

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LUCAS-SAPGTT150	INVERTER BATTERY - TALL TUBULAR	28%	18,448	18%	17,007
LUCAS-SAPGTT200	INVERTER BATTERY - TALL TUBULAR	28%	22,586	18%	20,821
LUCAS-SAPGTT220	INVERTER BATTERY - TALL TUBULAR	28%	26,418	18%	24,354
LUCAS-SAPGTT240	INVERTER BATTERY - TALL TUBULAR	28%	29,904	18%	27,568
LL-LTX14L	LEO BATTERY	28%	3,930	18%	3,623
LL-LTX2.5L	LEO BATTERY	28%	1,300	18%	1,198
LL-LTX5L	LEO BATTERY	28%	1,700	18%	1,567
LL-LTX7R	LEO BATTERY	28%	1,810	18%	1,669
LL-LTX9L	LEO BATTERY	28%	2,560	18%	2,360
LL-MFTZ4L	LEO BATTERY	28%	1,390	18%	1,281
LL-MFTZ5L	LEO BATTERY	28%	1,550	18%	1,429
LL-MFTZ7L	LEO BATTERY	28%	2,075	18%	1,913
LL-MFTZ9R	LEO BATTERY	28%	2,450	18%	2,259
LUCASLP-LTX2.5L	LEO PLUS - 2W BATTERY	28%	1,185	18%	1,092
LUCASLP-LTX5L	LEO PLUS - 2W BATTERY	28%	1,710	18%	1,576
LUCAS-LP-LTX7L	LEO PLUS - 2W BATTERY	28%	1,499	18%	1,382
LUCAS-LP-LTX7R	LEO PLUS - 2W BATTERY	28%	1,840	18%	1,696
LUCASLP-LTX9L	LEO PLUS - 2W BATTERY	28%	2,510	18%	2,314
LUCAS-LP-MFTZ14R	LEO PLUS - 2W BATTERY	28%	4,166	18%	3,841
LUCAS-LP-MFTZ4L	LEO PLUS - 2W BATTERY	28%	1,370	18%	1,263
LUCAS-LP-MFTZ5L	LEO PLUS - 2W BATTERY	28%	1,599	18%	1,474
LUCAS-LP-MFTZ6L	LEO PLUS - 2W BATTERY	28%	1,877	18%	1,730
LUCAS-LP-MFTZ7L	LEO PLUS - 2W BATTERY	28%	2,195	18%	2,024
LUCAS-LP-MFTZ9R	LEO PLUS - 2W BATTERY	28%	2,671	18%	2,462



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LBP-2010	LISPART-BRAKE PAD	28%	140	18%	129
LBP-2014	LISPART-BRAKE PAD	28%	140	18%	129
LBP-2015	LISPART-BRAKE PAD	28%	140	18%	129
LBP-2016	LISPART-BRAKE PAD	28%	140	18%	129
LBP-2018	LISPART-BRAKE PAD	28%	140	18%	129
LBP-2019	LISPART-BRAKE PAD	28%	140	18%	129
LBP-2020	LISPART-BRAKE PAD	28%	140	18%	129
LBP-2023	LISPART-BRAKE PAD	28%	140	18%	129
LBP-2024	LISPART-BRAKE PAD	28%	140	18%	129
LBP-2031	LISPART-BRAKE PAD	28%	140	18%	129
LBP-2033	LISPART-BRAKE PAD	28%	140	18%	129
LBP-2034	LISPART-BRAKE PAD	28%	140	18%	129
LBP-2026	LISPART-BRAKE PAD	28%	150	18%	138
LBP-2027	LISPART-BRAKE PAD	28%	150	18%	138
LBP-2040	LISPART-BRAKE PAD	28%	153	18%	141
LBP-2044	LISPART-BRAKE PAD	28%	153	18%	141
LBP-2035	LISPART-BRAKE PAD	28%	155	18%	142
LBP-2029	LISPART-BRAKE PAD	28%	158	18%	145
LBP-2030	LISPART-BRAKE PAD	28%	158	18%	145
LBP-2042	LISPART-BRAKE PAD	28%	158	18%	145
LBP-2043	LISPART-BRAKE PAD	28%	158	18%	145
LBP-2038	LISPART-BRAKE PAD	28%	162	18%	149
LBP-2039	LISPART-BRAKE PAD	28%	162	18%	149
LBP-2041	LISPART-BRAKE PAD	28%	162	18%	149
LBP-2037	LISPART-BRAKE PAD	28%	200	18%	184
2CP-1107	LISPART-CLUTCH PLATE	28%	198	18%	183
2CP-1042	LISPART-CLUTCH PLATE	28%	200	18%	184
2CP-1106	LISPART-CLUTCH PLATE	28%	205	18%	189
2CP-1035	LISPART-CLUTCH PLATE	28%	225	18%	207



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
2CP-1036	LISPART-CLUTCH PLATE	28%	225	18%	207
2CP-1203	LISPART-CLUTCH PLATE	28%	225	18%	207
2CP-1211	LISPART-CLUTCH PLATE	28%	225	18%	207
2CP-1308	LISPART-CLUTCH PLATE	28%	225	18%	207
2CP-1313	LISPART-CLUTCH PLATE	28%	225	18%	207
2CP-1110	LISPART-CLUTCH PLATE	28%	230	18%	212
2CP-1112	LISPART-CLUTCH PLATE	28%	230	18%	212
2CP-1004	LISPART-CLUTCH PLATE	28%	235	18%	217
2CP-1111	LISPART-CLUTCH PLATE	28%	235	18%	217
2CP-1303	LISPART-CLUTCH PLATE	28%	239	18%	220
2CP-1001	LISPART-CLUTCH PLATE	28%	240	18%	221
2CP-1109	LISPART-CLUTCH PLATE	28%	240	18%	221
2CP-1209	LISPART-CLUTCH PLATE	28%	245	18%	226
2CP-1014	LISPART-CLUTCH PLATE	28%	250	18%	230
2CP-1505	LISPART-CLUTCH PLATE	28%	250	18%	230
2CP-1009	LISPART-CLUTCH PLATE	28%	255	18%	235
2CP-1108	LISPART-CLUTCH PLATE	28%	255	18%	235
2CP-1204	LISPART-CLUTCH PLATE	28%	255	18%	235
2CP-1205	LISPART-CLUTCH PLATE	28%	255	18%	235
2CP-1401	LISPART-CLUTCH PLATE	28%	255	18%	235
2CP-1034	LISPART-CLUTCH PLATE	28%	265	18%	244
2CP-1512	LISPART-CLUTCH PLATE	28%	265	18%	244
2CP-1201	LISPART-CLUTCH PLATE	28%	275	18%	254
2CP-1304	LISPART-CLUTCH PLATE	28%	275	18%	254
2CP-1307	LISPART-CLUTCH PLATE	28%	275	18%	254
2CP-1312	LISPART-CLUTCH PLATE	28%	275	18%	254
2CP-1508	LISPART-CLUTCH PLATE	28%	284	18%	262
2CP-1306	LISPART-CLUTCH PLATE	28%	287	18%	265
2CP-1005	LISPART-CLUTCH PLATE	28%	290	18%	267



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
2CP-1103	LISPART-CLUTCH PLATE	28%	290	18%	267
2CP-1105	LISPART-CLUTCH PLATE	28%	290	18%	267
2CP-1202	LISPART-CLUTCH PLATE	28%	294	18%	271
2CP-1305	LISPART-CLUTCH PLATE	28%	294	18%	271
2CP-1102	LISPART-CLUTCH PLATE	28%	295	18%	272
2CP-1018	LISPART-CLUTCH PLATE	28%	300	18%	277
2CP-1039	LISPART-CLUTCH PLATE	28%	300	18%	277
2CP-1040	LISPART-CLUTCH PLATE	28%	300	18%	277
2CP-1302	LISPART-CLUTCH PLATE	28%	300	18%	277
2CP-1010	LISPART-CLUTCH PLATE	28%	310	18%	286
2CP-1314	LISPART-CLUTCH PLATE	28%	310	18%	286
2CP-1501	LISPART-CLUTCH PLATE	28%	310	18%	286
2CP-1104	LISPART-CLUTCH PLATE	28%	313	18%	289
2CP-1012	LISPART-CLUTCH PLATE	28%	330	18%	304
2CP-1011	LISPART-CLUTCH PLATE	28%	335	18%	309
2CP-1502	LISPART-CLUTCH PLATE	28%	368	18%	339
2CP-1015	LISPART-CLUTCH PLATE	28%	375	18%	346
2CP-1016	LISPART-CLUTCH PLATE	28%	380	18%	350
2CP-1017	LISPART-CLUTCH PLATE	28%	395	18%	364
2CP-1602	LISPART-CLUTCH PLATE	28%	550	18%	507
2CP-1603	LISPART-CLUTCH PLATE	28%	550	18%	507
2CP-1605	LISPART-CLUTCH PLATE	28%	700	18%	645
2CP-1608	LISPART-CLUTCH PLATE	28%	775	18%	714
2CP-1612	LISPART-CLUTCH PLATE	28%	810	18%	747
2CP-1613	LISPART-CLUTCH PLATE	28%	880	18%	811
LCC-PIAGG-CC-406	LISPART-CONTROL CABLE	28%	32	18%	29
LCC-PIAGG-TIC-408	LISPART-CONTROL CABLE	28%	32	18%	29
LCC-PIAGG-GIC-400	LISPART-CONTROL CABLE	28%	31	18%	29
LCC-HON-SLC-328	LISPART-CONTROL CABLE	28%	60	18%	55



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LCC-HON-SLC-329	LISPART-CONTROL CABLE	28%	60	18%	55
LCC-TVS-CH-710	LISPART-CONTROL CABLE	28%	75	18%	69
LCC-HH-ACC-210	LISPART-CONTROL CABLE	28%	90	18%	83
LCC-HH-ACC-211	LISPART-CONTROL CABLE	28%	90	18%	83
LCC-BJ-ACC-152	LISPART-CONTROL CABLE	28%	92	18%	85
LCC-HH-ACC-224	LISPART-CONTROL CABLE	28%	92	18%	85
LCC-HH-ACC-238	LISPART-CONTROL CABLE	28%	92	18%	85
LCC-BJ-ACC-110	LISPART-CONTROL CABLE	28%	93	18%	86
LCC-HON-CH-302	LISPART-CONTROL CABLE	28%	93	18%	86
LCC-BJ-ACC-104	LISPART-CONTROL CABLE	28%	96	18%	88
LCC-BJ-ACC-108	LISPART-CONTROL CABLE	28%	96	18%	88
LCC-HON-CH-300	LISPART-CONTROL CABLE	28%	96	18%	88
LCC-HON-CH-327	LISPART-CONTROL CABLE	28%	96	18%	88
LCC-TVS-ACC-702	LISPART-CONTROL CABLE	28%	96	18%	88
LCC-BJ-ACC-111	LISPART-CONTROL CABLE	28%	97	18%	89
LCC-HH-CC-217	LISPART-CONTROL CABLE	28%	97	18%	89
LCC-BJ-ACC-120	LISPART-CONTROL CABLE	28%	98	18%	90
LCC-TVS-FBC-704	LISPART-CONTROL CABLE	28%	98	18%	90
LCC-TVS-FBC-703	LISPART-CONTROL CABLE	28%	99	18%	91
LCC-BJ-ACC-146	LISPART-CONTROL CABLE	28%	100	18%	92
LCC-BJ-CC-119	LISPART-CONTROL CABLE	28%	100	18%	92
LCC-BJ-CC-187	LISPART-CONTROL CABLE	28%	100	18%	92
LCC-HH-ACC-227	LISPART-CONTROL CABLE	28%	100	18%	92
LCC-HH-ACC-234	LISPART-CONTROL CABLE	28%	100	18%	92
LCC-HH-CC-243	LISPART-CONTROL CABLE	28%	100	18%	92
LCC-HH-CC-249	LISPART-CONTROL CABLE	28%	100	18%	92
LCC-HON-CC-313	LISPART-CONTROL CABLE	28%	100	18%	92
LCC-BJ-ACC-103	LISPART-CONTROL CABLE	28%	102	18%	94
LCC-BJ-ACC-170	LISPART-CONTROL CABLE	28%	105	18%	97



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LCC-HH-CC-220	LISPART-CONTROL CABLE	28%	105	18%	97
LCC-HH-CC-247	LISPART-CONTROL CABLE	28%	105	18%	97
LCC-HH-CC-252	LISPART-CONTROL CABLE	28%	105	18%	97
LCC-TVS-ACC-733	LISPART-CONTROL CABLE	28%	105	18%	97
LCC-TVS-ACC-734	LISPART-CONTROL CABLE	28%	105	18%	97
LCC-BJ-ACC-102	LISPART-CONTROL CABLE	28%	108	18%	100
LCC-HH-ACC-206	LISPART-CONTROL CABLE	28%	108	18%	100
LCC-HH-CH-201	LISPART-CONTROL CABLE	28%	108	18%	100
LCC-HH-CH-204	LISPART-CONTROL CABLE	28%	108	18%	100
LCC-RE-CC-500	LISPART-CONTROL CABLE	28%	108	18%	100
LCC-PIAGG-GCA-405	LISPART-CONTROL CABLE	28%	109	18%	100
LCC-BJ-ACC-153	LISPART-CONTROL CABLE	28%	110	18%	101
LCC-BJ-ACC-179	LISPART-CONTROL CABLE	28%	110	18%	101
LCC-BJ-ACC-180	LISPART-CONTROL CABLE	28%	110	18%	101
LCC-HH-ACC-240	LISPART-CONTROL CABLE	28%	110	18%	101
LCC-HON-ACC-310	LISPART-CONTROL CABLE	28%	110	18%	101
LCC-HON-SLC-371	LISPART-CONTROL CABLE	28%	110	18%	101
LCC-HON-SLC-373	LISPART-CONTROL CABLE	28%	110	18%	101
LCC-HON-SLC-374	LISPART-CONTROL CABLE	28%	110	18%	101
LCC-TVS-FBC-753	LISPART-CONTROL CABLE	28%	110	18%	101
LCC-TVS-SLC-768	LISPART-CONTROL CABLE	28%	110	18%	101
LCC-HON-CH-311	LISPART-CONTROL CABLE	28%	111	18%	102
LCC-BJ-CC-101	LISPART-CONTROL CABLE	28%	114	18%	105
LCC-HH-ACC-208	LISPART-CONTROL CABLE	28%	114	18%	105
LCC-HH-CC-209	LISPART-CONTROL CABLE	28%	114	18%	105
LCC-HON-CH-315	LISPART-CONTROL CABLE	28%	114	18%	105
LCC-HON-CH-323	LISPART-CONTROL CABLE	28%	114	18%	105
LCC-TVS-ACC-719	LISPART-CONTROL CABLE	28%	116	18%	106
LCC-BJ-ACC-105725	LISPART-CONTROL CABLE	28%	117	18%	107



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LCC-BJ-ACC-122	LISPART-CONTROL CABLE	28%	117	18%	107
LCC-HH-FBC-202	LISPART-CONTROL CABLE	28%	117	18%	107
LCC-BJ-CC-125	LISPART-CONTROL CABLE	28%	119	18%	110
LCC-BJ-CC-1113	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-CC-1114	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-CC-113	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-CC-116	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-CC-182	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-CC-184	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-CC-185	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-CC-188	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-CC-195	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-CC-196	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-CC-197	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-FBC-1125	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-FBC-1127	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-FBC-1128	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-FBC-1133	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-FBC-1134	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-HH-FBC-203	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-HH-FBC-205	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-HH-FBC-207	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-HON-CC-346	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-TVS-ACC-727	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-TVS-ACC-728	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-TVS-ACC-730	LISPART-CONTROL CABLE	28%	120	18%	110
LCC-BJ-FBC-112	LISPART-CONTROL CABLE	28%	121	18%	111
LCC-HON-CC-322	LISPART-CONTROL CABLE	28%	122	18%	112
LCC-TVS-FBC-707	LISPART-CONTROL CABLE	28%	122	18%	112



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LCC-HH-FBC-212	LISPART-CONTROL CABLE	28%	123	18%	113
LCC-BJ-CC-317	LISPART-CONTROL CABLE	28%	124	18%	114
LCC-BJ-ACC-147	LISPART-CONTROL CABLE	28%	125	18%	115
LCC-BJ-ACC-148	LISPART-CONTROL CABLE	28%	125	18%	115
LCC-BJ-ACC-150	LISPART-CONTROL CABLE	28%	125	18%	115
LCC-BJ-ACC-161	LISPART-CONTROL CABLE	28%	125	18%	115
LCC-BJ-ACC-162	LISPART-CONTROL CABLE	28%	125	18%	115
LCC-BJ-ACC-163	LISPART-CONTROL CABLE	28%	125	18%	115
LCC-BJ-CC-124	LISPART-CONTROL CABLE	28%	125	18%	115
LCC-HH-CC-250	LISPART-CONTROL CABLE	28%	125	18%	115
LCC-RE-ACC-502	LISPART-CONTROL CABLE	28%	125	18%	115
LCC-HON-ACC-305	LISPART-CONTROL CABLE	28%	126	18%	116
LCC-HON-ACC-306	LISPART-CONTROL CABLE	28%	126	18%	116
LCC-HON-ACC-312	LISPART-CONTROL CABLE	28%	126	18%	116
LCC-HON-FBC-321	LISPART-CONTROL CABLE	28%	126	18%	116
LCC-TVS-CC-735	LISPART-CONTROL CABLE	28%	130	18%	120
LCC-TVS-CC-736	LISPART-CONTROL CABLE	28%	130	18%	120
LCC-TVS-CC-737	LISPART-CONTROL CABLE	28%	130	18%	120
LCC-TVS-CC-738	LISPART-CONTROL CABLE	28%	130	18%	120
LCC-TVS-FBC-708	LISPART-CONTROL CABLE	28%	130	18%	120
LCC-TVS-FBC-747	LISPART-CONTROL CABLE	28%	130	18%	120
LCC-TVS-FBC-748	LISPART-CONTROL CABLE	28%	130	18%	120
LCC-BJ-FBC-106	LISPART-CONTROL CABLE	28%	132	18%	121
LCC-TVS-CC-717	LISPART-CONTROL CABLE	28%	132	18%	121
LCC-TVS-FBC-700	LISPART-CONTROL CABLE	28%	132	18%	121
LCC-TVS-FBC-701	LISPART-CONTROL CABLE	28%	132	18%	121
LCC-BJ-ACC-115	LISPART-CONTROL CABLE	28%	135	18%	124
LCC-HH-CC-251	LISPART-CONTROL CABLE	28%	135	18%	124
LCC-YMH-CC-803	LISPART-CONTROL CABLE	28%	135	18%	124



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LCC-BJ-ACC-109	LISPART-CONTROL CABLE	28%	138	18%	127
LCC-SZK-ACC-601	LISPART-CONTROL CABLE	28%	138	18%	127
LCC-BJ-ACC-157	LISPART-CONTROL CABLE	28%	140	18%	129
LCC-BJ-ACC-164	LISPART-CONTROL CABLE	28%	140	18%	129
LCC-BJ-ACC-165	LISPART-CONTROL CABLE	28%	140	18%	129
LCC-BJ-CC-126	LISPART-CONTROL CABLE	28%	140	18%	129
LCC-HH-ACC-223	LISPART-CONTROL CABLE	28%	140	18%	129
LCC-HH-ACC-226	LISPART-CONTROL CABLE	28%	140	18%	129
LCC-HH-ACC-241	LISPART-CONTROL CABLE	28%	140	18%	129
LCC-HH-CC-245	LISPART-CONTROL CABLE	28%	140	18%	129
LCC-HH-CC-248	LISPART-CONTROL CABLE	28%	140	18%	129
LCC-HH-FBC-262	LISPART-CONTROL CABLE	28%	140	18%	129
LCC-TVS-ACC-729	LISPART-CONTROL CABLE	28%	140	18%	129
LCC-TVS-FBC-746	LISPART-CONTROL CABLE	28%	140	18%	129
LCC-TVS-RBC-758	LISPART-CONTROL CABLE	28%	140	18%	129
LCC-PIAGG-TRC-402	LISPART-CONTROL CABLE	28%	142	18%	131
LCC-BJ-FBC-118	LISPART-CONTROL CABLE	28%	143	18%	131
LCC-BJ-FBC-121	LISPART-CONTROL CABLE	28%	149	18%	137
LCC-YMH-CC-800	LISPART-CONTROL CABLE	28%	149	18%	137
LCC-BJ-CC-128	LISPART-CONTROL CABLE	28%	151	18%	139
LCC-BJ-CC-130	LISPART-CONTROL CABLE	28%	152	18%	140
LCC-BJ-CC-129	LISPART-CONTROL CABLE	28%	153	18%	141
LCC-BJ-ACC-149	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-ACC-151	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-ACC-156	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-ACC-158	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-ACC-159	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-ACC-160	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-ACC-166	LISPART-CONTROL CABLE	28%	155	18%	142



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LCC-BJ-ACC-167	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-ACC-168	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-ACC-169	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-ACC-177	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-CC-1101	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-CC-1102	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-CC-1103	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-CC-1104	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-CC-186	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-CC-191	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-CC-192	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-CC-193	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-CC-194	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-CC-198	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-BJ-CC-199	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-HH-CC-253	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-HH-FBC-271	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-HON-ACC-341	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-HON-ACC-342	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-HON-ACC-343	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-HON-FBC-353	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-HON-RBC-361	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-SZK-FBC-610	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-SZK-FBC-611	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-TVS-ACC-721	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-TVS-ACC-732	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-TVS-FBC-741	LISPART-CONTROL CABLE	28%	155	18%	142
LCC-TVS-CC-712	LISPART-CONTROL CABLE	28%	156	18%	143
LCC-TVS-ACC-718	LISPART-CONTROL CABLE	28%	158	18%	145



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LCC-TVS-CC-709	LISPART-CONTROL CABLE	28%	159	18%	146
LCC-HH-ACC-235	LISPART-CONTROL CABLE	28%	162	18%	149
LCC-HON-FBC-318	LISPART-CONTROL CABLE	28%	166	18%	153
LCC-HH-ACC-200	LISPART-CONTROL CABLE	28%	168	18%	155
LCC-HH-FBC-309	LISPART-CONTROL CABLE	28%	168	18%	155
LCC-HON-FBC-303	LISPART-CONTROL CABLE	28%	168	18%	155
LCC-HON-FBC-304	LISPART-CONTROL CABLE	28%	168	18%	155
LCC-HON-FBC-320	LISPART-CONTROL CABLE	28%	168	18%	155
LCC-BJ-ACC-154	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-BJ-ACC-175	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-BJ-ACC-176	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-BJ-ACC-178	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-BJ-CC-1110	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-BJ-CC-1111	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-BJ-CC-1112	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-HH-ACC-228	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-HH-ACC-239	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-HH-ACC-242	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-HH-CC-244	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-HH-CC-246	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-HON-CC-347	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-HON-SLC-375	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-RE-CC-509	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-RE-CC-511	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-SZK-RBC-615	LISPART-CONTROL CABLE	28%	170	18%	156
LCC-HH-ACC-308	LISPART-CONTROL CABLE	28%	171	18%	158
LCC-YMH-ACC-805	LISPART-CONTROL CABLE	28%	176	18%	162
LCC-HON-ACC-319	LISPART-CONTROL CABLE	28%	177	18%	163
LCC-SZK-ACC-602	LISPART-CONTROL CABLE	28%	177	18%	163



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LCC-RE-ACC-501	LISPART-CONTROL CABLE	28%	183	18%	169
LCC-TVS-ACC-716	LISPART-CONTROL CABLE	28%	184	18%	170
LCC-BJ-CC-1105	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-BJ-CC-1106	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-BJ-CC-1107	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-BJ-CC-1108	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-BJ-CC-1109	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-BJ-CC-1115	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-BJ-CC-183	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-BJ-CC-190	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-BJ-FBC-1130	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-HON-ACC-338	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-HON-ACC-339	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-HON-ACC-340	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-HON-CC-344	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-RE-ACC-503	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-RE-ACC-505	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-RE-ACC-506	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-RE-CC-510	LISPART-CONTROL CABLE	28%	185	18%	171
LCC-HH-RBC-222	LISPART-CONTROL CABLE	28%	186	18%	171
LCC-PIAGG-RGC-401	LISPART-CONTROL CABLE	28%	186	18%	171
LCC-YMH-ACC-806	LISPART-CONTROL CABLE	28%	186	18%	171
LCC-TVS-RBC-713	LISPART-CONTROL CABLE	28%	187	18%	172
LCC-HON-RBC-301	LISPART-CONTROL CABLE	28%	198	18%	183
LCC-HON-RBC-307	LISPART-CONTROL CABLE	28%	198	18%	183
LCC-TVS-RBC-706	LISPART-CONTROL CABLE	28%	198	18%	183
LCC-YMH-FBC-801	LISPART-CONTROL CABLE	28%	198	18%	183
LCC-BJ-ACC-155	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-BJ-ACC-171	LISPART-CONTROL CABLE	28%	200	18%	184



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LCC-BJ-ACC-172	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-BJ-ACC-173	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-BJ-ACC-174	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-BJ-ACC-181	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-BJ-FBC-1129	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-BJ-FBC-1132	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-BJ-FBC-1136	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-BJ-FBC-1140	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-BJ-FBC-1141	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-BJ-FBC-1142	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-HH-ACC-225	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-HH-ACC-233	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-HH-FBC-260	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-HH-FBC-272	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-HH-FBC-273	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-HON-FBC-350	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-TVS-FBC-749	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-TVS-FBC-750	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-TVS-FBC-751	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-TVS-FBC-752	LISPART-CONTROL CABLE	28%	200	18%	184
LCC-HON-RBC-314	LISPART-CONTROL CABLE	28%	204	18%	188
LCC-BJ-FBC-1131	LISPART-CONTROL CABLE	28%	215	18%	198
LCC-BJ-FBC-1139	LISPART-CONTROL CABLE	28%	215	18%	198
LCC-BJ-FBC-1143	LISPART-CONTROL CABLE	28%	215	18%	198
LCC-HON-FBC-351	LISPART-CONTROL CABLE	28%	215	18%	198
LCC-HON-FBC-352	LISPART-CONTROL CABLE	28%	215	18%	198
LCC-HON-LID-359	LISPART-CONTROL CABLE	28%	215	18%	198
LCC-HON-SLC-376	LISPART-CONTROL CABLE	28%	215	18%	198
LCC-RE-CC-508	LISPART-CONTROL CABLE	28%	215	18%	198



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LCC-SZK-FBC-612	LISPART-CONTROL CABLE	28%	215	18%	198
LCC-TVS-ACC-723	LISPART-CONTROL CABLE	28%	215	18%	198
LCC-TVS-FBC-739	LISPART-CONTROL CABLE	28%	215	18%	198
LCC-TVS-FBC-740	LISPART-CONTROL CABLE	28%	215	18%	198
LCC-TVS-FBC-744	LISPART-CONTROL CABLE	28%	215	18%	198
LCC-TVS-FBC-745	LISPART-CONTROL CABLE	28%	215	18%	198
LCC-BJ-GCA-137	LISPART-CONTROL CABLE	28%	217	18%	200
LCC-BJ-COM-1116	LISPART-CONTROL CABLE	28%	220	18%	203
LCC-BJ-COM-1117	LISPART-CONTROL CABLE	28%	220	18%	203
LCC-BJ-COM-1118	LISPART-CONTROL CABLE	28%	220	18%	203
LCC-BJ-COM-1119	LISPART-CONTROL CABLE	28%	220	18%	203
LCC-BJ-COM-1120	LISPART-CONTROL CABLE	28%	220	18%	203
LCC-BJ-COM-1121	LISPART-CONTROL CABLE	28%	220	18%	203
LCC-BJ-COM-1122	LISPART-CONTROL CABLE	28%	220	18%	203
LCC-BJ-COM-1123	LISPART-CONTROL CABLE	28%	220	18%	203
LCC-BJ-FBC-1135	LISPART-CONTROL CABLE	28%	220	18%	203
LCC-BJ-FHBC-140	LISPART-CONTROL CABLE	28%	220	18%	203
LCC-HH-FBC-261	LISPART-CONTROL CABLE	28%	220	18%	203
LCC-HH-FBC-263	LISPART-CONTROL CABLE	28%	220	18%	203
LCC-YMH-ACC-804	LISPART-CONTROL CABLE	28%	220	18%	203
LCC-BJ-DC-136	LISPART-CONTROL CABLE	28%	222	18%	205
LCC-BJ-ACC-144	LISPART-CONTROL CABLE	28%	223	18%	206
LCC-HON-ACC-326	LISPART-CONTROL CABLE	28%	225	18%	207
LCC-HH-FBC-264	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-HH-FBC-265	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-HH-FBC-266	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-HH-FBC-267	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-HH-FBC-268	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-HH-FBC-269	LISPART-CONTROL CABLE	28%	230	18%	212



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LCC-HON-ACC-331	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-HON-FBC-354	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-HON-FBC-355	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-HON-FBC-358	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-SZK-FBC-608	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-SZK-FBC-609	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-TVS-ACC-731	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-TVS-FBC-742	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-TVS-FBC-743	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-TVS-RBC-757	LISPART-CONTROL CABLE	28%	230	18%	212
LCC-BJ-GCA-141	LISPART-CONTROL CABLE	28%	235	18%	217
LCC-HON-ACC-332	LISPART-CONTROL CABLE	28%	235	18%	217
LCC-HON-ACC-333	LISPART-CONTROL CABLE	28%	235	18%	217
LCC-HON-ACC-334	LISPART-CONTROL CABLE	28%	235	18%	217
LCC-HON-ACC-335	LISPART-CONTROL CABLE	28%	235	18%	217
LCC-HON-ACC-336	LISPART-CONTROL CABLE	28%	235	18%	217
LCC-HON-ACC-337	LISPART-CONTROL CABLE	28%	235	18%	217
LCC-HON-RBC-360	LISPART-CONTROL CABLE	28%	235	18%	217
LCC-HON-RBC-363	LISPART-CONTROL CABLE	28%	235	18%	217
LCC-SZK-ACC-603	LISPART-CONTROL CABLE	28%	235	18%	217
LCC-SZK-ACC-604	LISPART-CONTROL CABLE	28%	235	18%	217
LCC-SZK-RBC-614	LISPART-CONTROL CABLE	28%	235	18%	217
LCC-BJ-GCA-138	LISPART-CONTROL CABLE	28%	242	18%	223
LCC-HON-ACC-330	LISPART-CONTROL CABLE	28%	242	18%	223
LCC-HH-ACC-229	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-HH-ACC-231	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-HH-ACC-232	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-HH-ACC-236	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-HH-ACC-237	LISPART-CONTROL CABLE	28%	245	18%	226



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LCC-HH-FBC-270	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-HH-FBC-275	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-HH-FBC-276	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-HH-FBC-277	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-HH-RBC-283	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-HON-RBC-362	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-SZK-ACC-605	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-SZK-ACC-606	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-SZK-ACC-607	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-SZK-RBC-616	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-TVS-ACC-722	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-TVS-ACC-724	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-TVS-ACC-725	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-TVS-ACC-726	LISPART-CONTROL CABLE	28%	245	18%	226
LCC-BJ-RC-139	LISPART-CONTROL CABLE	28%	246	18%	227
LCC-BJ-GCA-142	LISPART-CONTROL CABLE	28%	248	18%	229
LCC-BJ-COM-1124	LISPART-CONTROL CABLE	28%	250	18%	230
LCC-HH-ACC-230	LISPART-CONTROL CABLE	28%	250	18%	230
LCC-HH-RBC-278	LISPART-CONTROL CABLE	28%	250	18%	230
LCC-HH-RBC-279	LISPART-CONTROL CABLE	28%	250	18%	230
LCC-HH-RBC-280	LISPART-CONTROL CABLE	28%	250	18%	230
LCC-HH-RBC-281	LISPART-CONTROL CABLE	28%	250	18%	230
LCC-HH-RBC-282	LISPART-CONTROL CABLE	28%	250	18%	230
LCC-TVS-RBC-754	LISPART-CONTROL CABLE	28%	250	18%	230
LCC-TVS-RBC-755	LISPART-CONTROL CABLE	28%	250	18%	230
LCC-TVS-RBC-756	LISPART-CONTROL CABLE	28%	250	18%	230
LCC-YMH-ACC-807	LISPART-CONTROL CABLE	28%	256	18%	236
LCC-TVS-ACC-720	LISPART-CONTROL CABLE	28%	259	18%	239
LCC-HH-COM-254	LISPART-CONTROL CABLE	28%	265	18%	244



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LCC-HH-COM-255	LISPART-CONTROL CABLE	28%	265	18%	244
LCC-HH-COM-256	LISPART-CONTROL CABLE	28%	265	18%	244
LCC-HH-COM-257	LISPART-CONTROL CABLE	28%	265	18%	244
LCC-HH-COM-258	LISPART-CONTROL CABLE	28%	265	18%	244
LCC-HH-COM-259	LISPART-CONTROL CABLE	28%	265	18%	244
LCC-TVS-RBC-714	LISPART-CONTROL CABLE	28%	274	18%	253
LCC-BJ-RBC-134	LISPART-CONTROL CABLE	28%	285	18%	263
LCC-BJ-CC-143	LISPART-CONTROL CABLE	28%	287	18%	265
LCC-RE-ACC-507	LISPART-CONTROL CABLE	28%	310	18%	286
LCC-HON-COM-349	LISPART-CONTROL CABLE	28%	345	18%	318
LCC-BJ-HCC-135	LISPART-CONTROL CABLE	28%	371	18%	342
LCC-PIAGG-CC-404	LISPART-CONTROL CABLE	28%	404	18%	372
LCC-BJ-CC-138	LISPART-CONTROL CABLE	28%	417	18%	384
LCC-BJ-CCH-145	LISPART-CONTROL CABLE	28%	466	18%	430
LCC-BJ-CC-131	LISPART-CONTROL CABLE	28%	471	18%	434
LGS-50001	LISPART-GAS SPRING	28%	440	18%	406
LGS-50002	LISPART-GAS SPRING	28%	390	18%	360
LGS-50003-LH	LISPART-GAS SPRING	28%	400	18%	369
LGS-50003-RH	LISPART-GAS SPRING	28%	390	18%	360
LGS-50004-LH	LISPART-GAS SPRING	28%	400	18%	369
LGS-50004-RH	LISPART-GAS SPRING	28%	400	18%	369
LGS-50005	LISPART-GAS SPRING	28%	365	18%	336
LGS-60006	LISPART-GAS SPRING	28%	376	18%	347
LGS-60007	LISPART-GAS SPRING	28%	375	18%	346
LGS-60008-LH	LISPART-GAS SPRING	28%	395	18%	364
LGS-60008-RH	LISPART-GAS SPRING	28%	395	18%	364
LGS-60009	LISPART-GAS SPRING	28%	370	18%	341
LGS-60010	LISPART-GAS SPRING	28%	380	18%	350
LGS-60011	LISPART-GAS SPRING	28%	372	18%	343



LISPART

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
LGS-60012	LISPART-GAS SPRING	28%	375	18%	346
LGS-60013	LISPART-GAS SPRING	28%	450	18%	415
LGS-60014	LISPART-GAS SPRING	28%	455	18%	419
LGS-60015-LH	LISPART-GAS SPRING	28%	435	18%	401
LGS-60015-RH	LISPART-GAS SPRING	28%	435	18%	401
LGS-60016-LH	LISPART-GAS SPRING	28%	390	18%	360
LGS-60016-RH	LISPART-GAS SPRING	28%	390	18%	360
LGS-70017-LH	LISPART-GAS SPRING	28%	680	18%	627
LGS-70017-RH	LISPART-GAS SPRING	28%	680	18%	627
LGS-80018	LISPART-GAS SPRING	28%	323	18%	298



LUCAS IGNITION COIL

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
26041039	LUCAS IGNITION COIL	28%	2,377	18%	2,191
26041042	LUCAS IGNITION COIL	28%	2,229	18%	2,055
26041044	LUCAS IGNITION COIL	28%	1,856	18%	1,711
26412518	LUCAS IGNITION COIL	28%	2,090	18%	1,927
26041061A	LUCAS IGNITION COIL	28%	1,933	18%	1,782
26941003A	LUCAS IGNITION COIL	28%	915	18%	844
26941058B	LUCAS IGNITION COIL	28%	925	18%	853
26941094A	LUCAS IGNITION COIL	28%	1,848	18%	1,704
26941111A	LUCAS IGNITION COIL	28%	1,708	18%	1,575
45124A	COIL	28%	414	18%	383
45164A	COIL	28%	452	18%	413



TVS AUTOMOTIVE

PART NUMBER	SEGMENT	Existing (Old) till 22-09-2025		Revised (New) w.e.f 22-09-2025	
		GST %	MRP In Rs	GST %	MRP In Rs
TVSA-GP10001	TVS AUTOMOTIVE GLOW PLUG	28%	320	18%	295
TVSA-GP10002	TVS AUTOMOTIVE GLOW PLUG	28%	530	18%	489
TVSA-GP10003	TVS AUTOMOTIVE GLOW PLUG	28%	320	18%	295
TVSA-GP10004	TVS AUTOMOTIVE GLOW PLUG	28%	320	18%	295
TVSA-GP10005	TVS AUTOMOTIVE GLOW PLUG	28%	520	18%	479
TVSA-GP10006	TVS AUTOMOTIVE GLOW PLUG	28%	415	18%	383
TVSA-GP10007	TVS AUTOMOTIVE GLOW PLUG	28%	520	18%	479
TVSA-GP10008	TVS AUTOMOTIVE GLOW PLUG	28%	330	18%	304
TVSA-GP10009	TVS AUTOMOTIVE GLOW PLUG	28%	330	18%	304
TVSA-GP10010	TVS AUTOMOTIVE GLOW PLUG	28%	550	18%	507
TVSA-GP10011	TVS AUTOMOTIVE GLOW PLUG	28%	520	18%	479
TVSA-GP10012	TVS AUTOMOTIVE GLOW PLUG	28%	400	18%	369
TVSA-GP10013	TVS AUTOMOTIVE GLOW PLUG	28%	500	18%	461
TVSA-GP10014	TVS AUTOMOTIVE GLOW PLUG	28%	530	18%	489
TVSA-GP10015	TVS AUTOMOTIVE GLOW PLUG	28%	455	18%	419
TVSA-GP10016	TVS AUTOMOTIVE GLOW PLUG	28%	280	18%	258
TVSA-GP10017	TVS AUTOMOTIVE GLOW PLUG	28%	480	18%	443
TVSA-GP100188KT	TVS AUTOMOTIVE GLOW PLUG	28%	1,160	18%	1,069
TVSA-GP1006634	TVS AUTOMOTIVE GLOW PLUG	28%	620	18%	572



Practical FAQs on GST 2.0 (Effective from 22nd September 2025)

These FAQs have been adapted for relevance to the aftermarket automotive spare parts business, based on the general provisions outlined in the FAQs issued by the Ministry of Finance (publicly available)

When will the changes in GST rates come into force?

Ans: As per recommendations of the GST Council in its 56 meeting, the changes in GST rates on services and goods other than cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and beedi will be effective from 22nd September 2025. For the specified goods namely, cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and beedi, the existing rates of GST and compensation cess will continue to apply and the new rates will be implemented at a later date to be notified, based on discharging of entire loan and interest liabilities on account of compensation cess.

Reference: <https://gstcouncil.gov.in/sites/default/files/2025-09/faq.pdf>

Is there any change in threshold of the registration required for goods under CGST Act, 2017?

Ans: No, there is no change in threshold of the registration required for goods under CGST Act, 2017

Reference: <https://gstcouncil.gov.in/sites/default/files/2025-09/faq.pdf>

Which notification provides for the revised rates?

Ans: The changes in GST rates will be notified in the rate notification. The notification would be placed on CBIC website

Reference: <https://gstcouncil.gov.in/sites/default/files/2025-09/faq.pdf>



What happens to the applicable rate of tax, if I had supplied goods/services or both before the changes in GST rates come into force but the invoices were issued later?

Ans: As per Section 14 (a)(i) of CGST Act, 2017, in case the goods or services or both have been supplied before the change in rate of tax, and the invoice for the same has been issued after the change in rate of tax, then the time of supply i.e. date of liability to pay tax on such supply will be as follows: i. If the payment is received after the change in rate of tax, then time of supply shall be the date of receipt of payment or the date of issue of invoice, whichever is earlier. ii. If the payment has been received before the change in rate of tax, the time of supply shall be the date of receipt of payment.

Reference: <https://gstcouncil.gov.in/sites/default/files/2025-09/faq.pdf>

What would be the GST rate applicable if I have received advances for supply of goods services or both but supply has not been completed or invoice is not issued?

Ans: The GST rate will be determined as per the time of supply provisions.
(Refer Section 14 of the CGST Act, 2017).

Reference: <https://gstcouncil.gov.in/sites/default/files/2025-09/faq.pdf>

What will happen to the ITC for purchases made before changes in GST rates came into effect? Will I get ITC at reduced rate now?

Ans: Section 16(1) of CGST Act entitles a registered person to take credit of the input tax charged on his inward supplies, which he uses or intends to use in the course or furtherance of his business, subject to conditions and restrictions which may be prescribed and in the manner provided under section 49 of the CGST Act 2017, which gets credited to his e-credit ledger. Accordingly, if a registered person receives an inward supply and tax has been duly charged on it, at a rate which is in consonance with the rate prevailing at the time of such supply, the said registered person is entitled to the credit of such tax paid, subject to the other conditions/ restrictions and manner specified in section 49 of the CGST Act 2017.

Reference: <https://gstcouncil.gov.in/sites/default/files/2025-09/faq.pdf>



What will be the impact on the IGST rate on import of goods?

Ans: The IGST on imported goods will be the GST rates as notified in the rate notification except where IGST rate has been exempted separately.

Reference: <https://gstcouncil.gov.in/sites/default/files/2025-09/faq.pdf>

The GST rate has been reduced on my outward supply of goods/services made on or after 22nd September 2025 but I already have ITC of GST in ledger that accrued on account of higher rate. Can I continue to use such credit?

Ans: The input tax credit once duly availed in e-credit ledger can be used for discharge of any output tax liability in terms of provisions of section 49(4) of CGST Act and rules made thereunder

Reference: <https://gstcouncil.gov.in/sites/default/files/2025-09/faq.pdf>

What is the GST rate on trailers and semi-trailers of tractors?

Ans: Tractors, other than road tractors for semi-trailers of engine capacity more than 1800 cc, attract a GST rate of 5%. However, road tractors for semi-trailers, with engine capacity more than 1800 cc attract a GST rate of 18%. It has been reduced from 28%

Reference: <https://gstcouncil.gov.in/sites/default/files/2025-09/faq.pdf>

Will the e-way bills have to be cancelled and generated afresh on goods in transit when the new rates come into effect?

Ans: As per rule 138 of CGST Rules, 2017 the e-way bill is to be generated before the start of supply/ transport of goods. There is no mandatory requirement for cancellation and fresh generation of e-way bills for goods in transit when the new rates come into effect. E-way bills currently in transit will continue to remain valid as per their original validity period.

Reference: <https://gstcouncil.gov.in/sites/default/files/2025-09/faq.pdf>



What is the GST rate on batteries (heading 8507)?

Ans: Earlier, lithium-ion batteries attracted 18% GST and other batteries attracted 28% GST. Now, all batteries under heading 8507 will be uniformly taxed at 18% GST

Reference: <https://gstcouncil.gov.in/sites/default/files/2025-09/faq.pdf>

In which notification will I find the CGST rates changes for goods? Is a new Notification being issued?

Ans: You will find the changes in CGST rates on goods in Notification No. 9/2025-Central Tax (Rate) dated 17.9.2025. This Notification No. 9/2025- Central Tax (Rate) dated 17.9.2025 has been issued in supersession of earlier Notification No.1/2017- Central Tax (Rate) dated 28th June 2017.

Reference: <https://taxinformation.cbic.gov.in/view pdf/1010436/ENG/Notifications>.

What if old MRP stock remains unsold after a GST rate reduction?

Ans: As per Legal Metrology (Packaged Commodities) Rules, 2011, a revised MRP sticker to be affixed is optional. Manufacturers, packers, and importers are permitted to voluntarily affix revised price stickers on unsold packages manufactured before 22nd September 2025, provided the original MRP is not obscured.

Reference: Ministry of Consumer Affairs, Food & Public Distribution has issued a Letter vide I-10/14/2020-W&M dated September 18, 2025

What happens if benefits are not passed on to consumers when National Anti-profiteering Authority or CCI ceases.?

Ans: Post 31.03.2025, NAA/ CCI ceases but section 171(2) of the CGST Act still operative and action may also be taken under:

Consumer Protection Act, 2019 (Unfair Trade Practices)
Competition Act, 2002 (abuse of dominance/unjust enrichment)



Is there judicial precedent on passing GST benefits?

Ans: Yes. In Reckitt Benckiser India Pvt. Ltd. v. UOI (2024, Delhi HC), it was held that the entire benefit of tax reduction must flow to consumers; unjust enrichment is not permissible.

Reference: 2024 (1) TMI 1248 – Delhi High Court; Section 171, CGST Act, 2017.

Can e-commerce platforms be held liable for non-revised MRPs displayed online?

Ans: Yes. Under the Consumer Protection (E-Commerce) Rules, 2020, platforms must ensure accurate disclosure of MRPs. If suppliers fail to update MRPs post-GST rate changes, platforms may face joint liability for misleading prices. Platforms have compliance obligations when they actively control listings.

Can businesses advertise price revision as “voluntary compliance” to gain goodwill?

Ans: Yes. Section 37, Consumer Protection Act, 2019 encourages fair disclosures. Voluntary price cuts can be advertised. However, misleading claims (e.g., discounts projected as GST benefit) violate Section 2(28), CPA, 2019 on misleading advertisements.

Reference: Consumer Protection Act, 2019 (Sections 2(28) & 37).

Is failure to revise MRPs after GST 2.0 a criminal offence?

Ans: Yes. Section 36, Legal Metrology Act, 2009 prescribes penalties: fine up to ₹25,000 for first offence, and imprisonment for repeat offences. Though GST anti-profiteering ceases after 31.03.2026, DoCA circulars and consumer law still mandate compliance.

Reference: Section 36, Legal Metrology Act, 2009.

Is there any GST official check on price revision?

Ans: Yes. The Finance Ministry directed CGST field officers to submit monthly brand-wise MRP comparison reports for 54 common items (e.g., butter, toys, thermometers) to CBIC after GST rate cuts (effective 22 Sept).

Reference: CBIC Instructions to CGST Zones, September 2025.



What are the potential consequences if a supplier fails to pass on the benefit of a tax rate reduction?

Ans: Consequences include orders to reduce prices, return undue benefit with 18% interest to the recipient (or deposit to Consumer Welfare Fund if recipient untraceable), and a penalty of 10% of the profiteered amount under Section 171(3A) of the CGST Act. GST registration cancellation is also possible in severe cases.

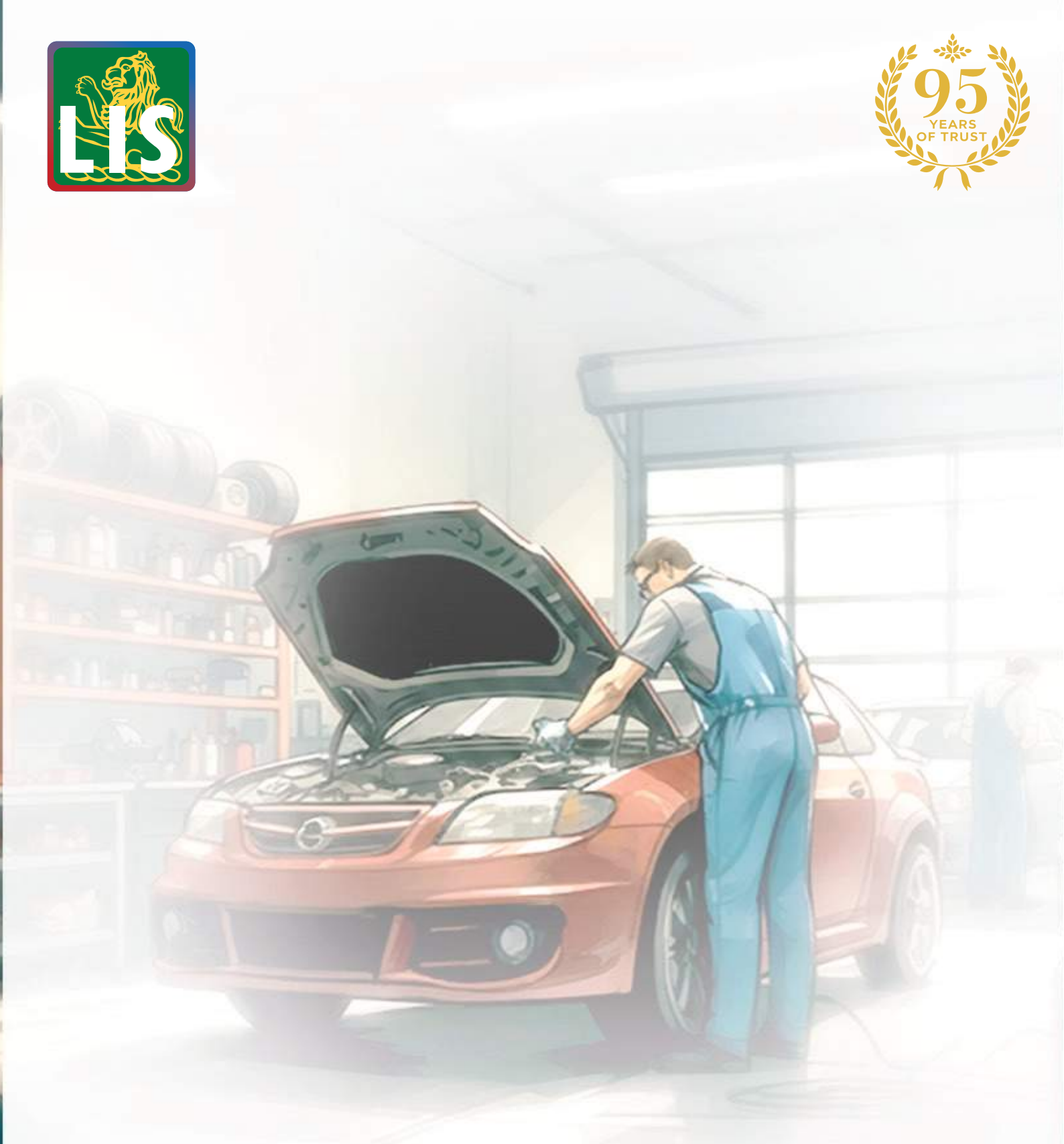
Can a supplier use increased advertising or promotional expenses to justify not lowering prices after a tax rate cut?

Ans: No. Increased business costs like advertising generally cannot justify not passing on the benefit of a tax rate reduction. Section 171 of the CGST Act mandates that the benefit be passed on through a commensurate price reduction. The focus remains strictly on the tax benefit, as affirmed in Reckitt Benckiser India Pvt. Ltd. v. UOI.

Is the anti-profiteering mechanism applicable only to goods, or does it also apply to services?

Ans: It applies to both goods and services. Section 171 of the CGST Act, 2017, explicitly states that “any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient.”

Disclaimer: The above FAQs are prepared on the basis of circulars and notifications issued by Government of India. They do not create any binding obligation on the company. For authoritative guidance, please refer to the original notifications.



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