



Telephone: 24338301

FAX No: 24338301

केन्द्रीय उत्पाद शुल्क आयुक्त कार्यालय  
**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE**  
लेखापरीक्षा आयुक्तालय- 11,690, तीसरी मंजिल, पेरियार बिल्डिंग  
**AUDIT II COMMISSIONERATE, 690, 3<sup>RD</sup> FLOOR, PERIYAR BUILDING,**  
अण्णासालै, नन्दनम, चेन्नै-600035  
**ANNA SALAI, NANDANAM, CHENNAI-600 035.**

E-Mail: [commradt2-cexchn@nic.in](mailto:commradt2-cexchn@nic.in)

C.No.IV/16/13/2015- Tech.

Dated : .04.2017

**TRADE NOTICE NO. 01/2017**

Sub - C.Ex. D Periodicity of CAS-4 Certificates\_ Reg.

\*\*\*\*\*

Attention of Trade and General Public is invited to the above subject. In this regard, Instruction F.No.206/01/2017-CX-6 dated 16th, February, 2017 issued by Board (CBEC) is stated below for information and compliance.

Kind attention is invited for Board's Circular No. 692/08/2003-CX dated 13th February' 2003 by which it was clarified that cost of production of captively consumed goods shall be done strictly in accordance with CAS-4.

2. Instances have been highlighted during C & AG audit that some assesses are not preparing CAS-4 certificates even after substantial time lapse from ending of financial year and filing of Tax Audit reports and therefore these assesses could not calculate the differential duty.
3. In this regard, it is directed that assesses should be requested that CAS-4 certificate of the financial year ending on 31st March shall be issued by 31st December of the next financial year. For example, for the financial year 2016-2017, CAS-4 certificate should be issued by 31.12.2017. The assessing officer shall there after finalize the provisional assessment expeditiously. Jurisdictional Commissioners shall suitably issue the trade facility in this regard.
4. Difficulty, if any, in the implementation of this instruction may be brought to the notice of the Board. Hindi version will follow.

  
(K. M. RAVICHANDRAN)  
COMMISSIONER

To

All concerned (As per mailing list )

Superintendent, Computer Section, Chennai I- For uploading in Dept. Website.