



केन्द्रीय उत्पाद शुल्क आयुक्त का कार्यालय : तिरुच्चि  
नं.1, विल्लियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्लि - 620 001  
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX  
NO. 1, WILLIAMS ROAD, TIRUCHCHIRAPALLI - 620 001.  
Phone 0431 2411195 email cextrich@excise.nic.in Fax 0431 2411583

TRADE NOTICE NO: 03/2017

Dated: 03.03.2017

Sub: Periodicity of CAS-4 Certificates- Reg.

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A copy of letter F.No.206/01/2017 CX-6 dated 16.02.2017 received from Central Board of Excise and Customs, New Delhi is enclosed herewith.

The contents of the above mentioned letter is communicated herewith to all the constituent members of Industry/Trade Association/ Chambers of Commerce.

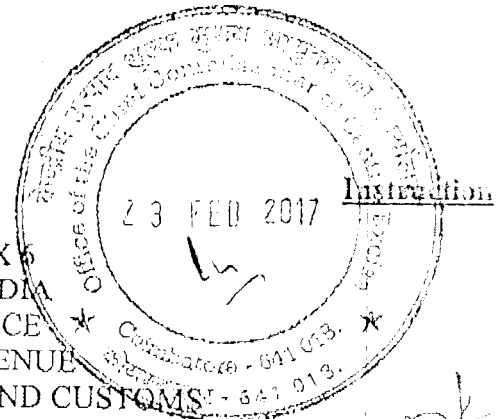
(Issued from file C.No.IV/16/09/2017 -C.Ex.Pol)

(N.RAMKUMAR)  
DEPUTY COMMISSIONER

Encl: as above.

To  
As per mailing list  
All Divisions/Ranges under Trichy Commissionerate,  
All Sections in Hqrs.Office, Trichy.

Copy to : Computer Cell, Hqrs.office Trichy for uploading the Trade Notice on the Commissionerate's website.



F. NO. 206/01/2017-CX  
 GOVERNMENT OF INDIA  
 MINISTRY OF FINANCE  
 DEPARTMENT OF REVENUE  
 CENTRAL BOARD OF EXCISE AND CUSTOMS

North Block, New Delhi  
 Dated the 16<sup>th</sup> of February, 2017

To,  
 Principal Chief Commissioners/ Chief Commissioners of Central Excise (All)  
 Principal Chief Commissioners/ Chief Commissioners of Central Excise and Service Tax (All)  
 Directors General, DGCEI

**Sub: Periodicity of CAS-4 certificates-reg.**

Madam/ Sir,

Kind attention is invited to Board's Circular No. 692/08/2003-CX dated 13<sup>th</sup> 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 assessee 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 assessee could not calculate the differential duty.

3. In this regard, it is directed that assessee should be requested that CAS-4 certificate of the financial year ending on 31<sup>st</sup> March shall be issued by 31<sup>st</sup> December of the next financial year. For example, for the Financial Year 2016-17, CAS-4 certificate should be issued by 31.12.2017. The assessing officer shall thereafter 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.

Yours faithfully,

*Shankar Prasad Sarma*  
 Shankar Prasad Sarma  
 Under Secretary to the Govt. of India