

Instruction

F. NO. 206/01/2017-CX 6
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL BOARD OF EXCISE AND CUSTOMS

North Block, New Delhi
Dated the 16th 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 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 assesseees 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 assesseees could not calculate the differential duty.
3. In this regard, it is directed that assesseees 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 2016-17, 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
Under Secretary to the Govt. of India