



प्रधान आयुक्त, केंद्रीय उत्पाद शुल्क कार्यालय, मुंबई -I.  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL EXCISE, MUMBAI-I.  
नवीन केंद्रीय उत्पाद शुल्क भवन, 115, महर्षि कर्वे मार्ग,  
NEW CENTRAL EXCISE BUILDING, 115, MAHARSHI KARVE ROAD,  
चर्चगेट स्टेशन के सामने, मुंबई - 400020.  
OPP. CHURCHGATE STATION, MUMBAI - 400 020.

TRADE NOTICE NO. 02/ 2017 DATED : <sup>01<sup>st</sup> March</sup> February, 2017

Sub: Periodicity of CAS-4 certificates-reg.

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Enclosed herewith is a copy of Board's Instruction issued under F.No. F.No. 206/01/2017-CX 6 dated 16-02-2017 by the Under Secretary to Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, New Delhi on the above subject (copy enclosed), which is self-explanatory in nature.

All the Trade Associations are requested to bring the contents of the above Instruction to the notice of their member manufacturers in particular and the trade in general.

(Ravinder Saroop)  
COMMISSIONER  
CENTRAL EXCISE, MUMBAI - I

Encl:- As above.

F.No.V(30)Misc/T-7/M-I/2017/465 to 584  
Mumbai, the 01<sup>st</sup> February, 2017  
<sup>March</sup>

Copy to :-

1. The Chief Commissioner, Central Excise, Mumbai -I
2. All Deputy/ Assistant Commissioners, Section Heads, P.R.O (for Notice Board), Computer Section (for uploading on the Commissionerate's website), Central Excise, Mumbai-I
3. The Senior P.S. to the Commissioner, Central Excise, Mumbai-I
4. Trade Associations (As per Mailing list)

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**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 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 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 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  
Under Secretary to the Govt. of India