



कार्यालय प्रधान आयुक्त, केन्द्रीय उत्पाद एवं सेवाकर लुधियाना
मुख्यालय - फ ब्लॉक, ऋषि नगर, लुधियाना, पंजाब - 141001
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फा सं : : IV(16) Tech/Trade Notice/Ldh/07/2013/ 2649-66 दिनांक 05/05/2017

व्यापार सूचना / Trade Notice No. 02/CE/Ldh/2017

दिनांक / Dated: 5/5/2017

Subject: Periodicity of CAS-4 Certificate – regarding

1. Attention of the Trade & Industry is invited to Central Board of Excise & Customs, New Delhi'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 certificate even after substantial time lapse from ending of financial year and filing of tax Audit reports and therefore these assesseees could 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. The above mentioned Circular is available on the website www.cbec.gov.in>Central Excise>Circulars and the same may please be seen for details.
4. All the Trade Association & Chambers of Commerce and members of Regional Advisory Committee/Public Grievance Committee are requested to circulate and publicize the contents of this Trade Notice amongst their member constituents. Difficulty, if any, in implementation of the procedure may please be brought to the notice of this Commissionerate/Divisional office.

(नरेश पेनुमाका / Naresh Penumaka)

आयुक्त / Commissioner