



केन्द्रीय उत्पाद शुल्क एवं सेवाकर का आयुक्त का कार्यालय
Office of the Commissioner of Central Excise & Service Tax
काकीनाडा (विशाखपट्टणम-II) आयुक्तालय Kakinada (Visakhapatnam-II) Commissionerate
उत्पाद शुल्क भवन/ Central Excise Building, पत्तन क्षेत्र/ Port Area,
विशाखपट्टणम - 530 035/ Visakhapatnam - 530 035.
E.mail.ctechhqrs.cxkkd-ap@gov.in Tel.Phone No.0891-2521301

STANDING ORDER NO.05/2017

Dated: 13.03.2017

Sub: Periodicity of CAS-4 certificates -Reg.

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

2. Further attention is also invited to Board's Instruction vide F.No.206/01/2017-CX6 dated 16.02.2017, wherein the Board has observed instances which were 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.

4. This issues for information & Compliance.


(बि हरेराम B.HARERAM)
आयुक्त Commissioner

(Issued from file C.No. IV/16/02/2017-ST)

Copy submitted to:

1. The Chief Commissioner, Customs, Central Excise and Service Tax, Visakhapatnam Zone, Central Revenue Buildings, Port Area, Visakhapatnam.

Copy to:

1. The JDCs/JAC's (Division-IV-CE/Kakinada-CE/Rajahmundry-CE)
2. The DC/ACs/Sections in Hqrs. Office, Kakinada Commissionerate, Visakhapatnam,
- 3. The Superintendent of Central Excise & Service Tax (Computer/ACES Section) for uploading the Standing Order on the Commissionerate Website.