

**F.No.05/01/2014-CSR
Government of India
Ministry of Corporate Affairs**

5th Floor, 'A' Wing
Shastri Bhawan, Dr. R.P. Road,
New Delhi-110001
Dated: 17.09.2014

To
All Regional Director,
All Registrar of Companies,
All Stakeholders

Subject: Clarification with regard to provisions of Corporate Social Responsibility (CSR) under section 135 of the Companies Act, 2013.

Sir,

In continuation of the General Circular No. 21 of 2014 dated 18.06.2014, the following clarifications are hereby issued:

- (i) Rule 4(6) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 as notified on 27.02.2014 has been amended by notification dated 12.09.2014; and
 - (ii) Consequently, clarification (iv) in General Circular No. 21 of 2014 dated 18.06.2014, stands omitted.
2. This issues with the approval of Competent Authority.

Yours faithfully,



**(Seema Rath)
Assistant Director (CSR)
Tel: 011-23384657**

Copy to:

1. PSO to Secretary
2. PPS to Additional Secretary
3. PS to DG(IICA)
4. PS to JS(M)/JS(B)/JS(ADM)/JS(SP)/DII (NS)/EA/DII (Policy)
5. DIR (AK)/ DIR (NC)/ DIR(PS)/DIR (R&A)
6. e-Governance Cell for uploading on website of MCA
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