

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

5<sup>th</sup> 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)
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