

**FREQUENTLY ASKED QUESTIONS (FAQS) ON CORPORATE
SOCIAL RESPONSIBILITY (CSR)**

The provisions of Corporate Social Responsibility ('CSR') has been provided in Section 135 of the Companies Act, 2013 (the 'Act'), Schedule VII of the Act and Companies (CSR Policy) Rules, 2014.

The Ministry of Corporate Affairs ("MCA") had issued various clarification and FAQs from time to time on various issues concerning CSR and also made various amendments in Section 135 of the Act as well in the CSR Rules on 22nd January 2021.

In the view of amendments in CSR provisions and various representations from stakeholders seeking clarifications on the various issues related to CSR, and in supersession of clarifications and FAQs issued vide General Circular no. 21/2014 (dated 18th June 2014), 36/2014 (dated 17th September 2014), 01/2016 (dated 12th January 2016), 05/2016 (dated 16th May 2016), clarification issued vide letter dated 25th January 2018 and General Circular no. 06/2018 (dated 28th May 2018), MCA has issued *Frequently Asked Questions (FAQs) on Corporate Social Responsibility (CSR)* vide General Circular No. 14 /2021 dated 25th August 2021 for better understanding and facilitating effective implementation of CSR.

For detailed circulars and FAQs, please refer the link:

<https://www.mca.gov.in/bin/dms/getdocument?mcs=c2vj8NRFvqQHNADnoMn00w%253D%253D&type=open>

**Suggestions may be sent to
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