

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA  
UNSTARRED QUESTION NO. 2244  
ANSWERED ON FRIDAY THE 5<sup>TH</sup> DECEMBER, 2014/  
AGRAHAYANA 14, 1936(SAKA)**

**CORPORATE SOCIAL RESPONSIBILITY**

**QUESTION**

**2244. SHRI BHAGAT SINGH KOSHYARI:  
SHRI RATTAN LAL KATARIA:**

**Will the Minister of CORPORATE AFFAIRS  
be pleased to state:**

**कारपोरेट कार्य मंत्री**

- (a) whether the Government has taken note of private sector companies trying to evade Corporate Social Responsibility (CSR) on one pretext or the other;**
- (b) if so, the details thereof along with the corrective action taken by the Government in this regard;**
- (c) whether the donations made under the CSR including donations for Swachh Bharat and Clean Ganga are eligible for tax exemptions, if so, the details thereof;**
- (d) whether the Government proposes to set up ancillary fund in countries having sizeable population of Migrant Indians with regard to contribution to Swachh Bharat and Clean Ganga, if so, the details thereof;**
- (e) whether such donations would be eligible for tax exemptions under CSR; and**
- (f) if so, the details thereof?**

**ANSWER**

**THE MINISTER OF CORPORATE AFFAIRS  
कारपोरेट कार्य मंत्री**

**(SHRI ARUN JAITLEY)  
(श्री अरुण जेटली)**

**(a) and (b): The provisions of Corporate Social Responsibility (CSR) under Section 135 of the Companies Act, 2013 and Rules made thereunder, have come into force from 01.04.2014. This is the first year of implementation of CSR by companies under the Act. Information on compliance by companies in this regard will be available only after statutory Annual Returns on CSR are filed by Companies including private sector companies, which are due after September, 2015.**

**.....2/-**

**(c): While no specific tax exemption has been extended to expenditure incurred on CSR, expenditure on several activities like contributions to Prime Minister's Relief Fund, scientific research, rural development projects, skill development projects etc., which find place in Schedule VII to the Act, already enjoy such exemptions under the Income Tax Act, 1961. As regards contribution made by companies under CSR towards Swachh Bharat and Clean Ganga, no specific tax exemption has so far been made.**

**(d) to (f): No Madam. Does not arise.**

\*\*\*\*\*