THE COUNCIL

President

CS B. Narasimhan

Vice-President

CS Dhananjay Shukla

Members

(in alphabetical order)

- CS Ashish Karodia
- Dr. Ashok Kumar Mishra (Govt. Nominee)
- CS Dwarakanath C.
- Sh. Inder Deep Singh Dhariwal (Govt. Nominee)
- Sh. MP Shah (Govt. Nominee)
- Sh. Manoj Pandey (Govt. Nominee)
- CS Manish Gupta
- CS Manoj Kumar Purbey
- Ms. Mithlesh (Govt. Nominee)
- CS Mohankumar A.
- CS NPS Chawla
- CS Pawan G. Chandak
- CS Praveen Soni
- CS Rajesh Chhaganbhai Tarpara
- CS (Ms.) Rupanjana De
- CS Sandip Kumar Kejriwal
- CS Suresh Pandey
- CS Venkataramana R.

Secretary

CS Asish Mohan

Editorial Advisory Board

Chairman

CS Ashish Karodia

Members

- Dr. Ashok Kumar Mishra
- CS Bimal Jain
- CS (Dr.) D. K. Jain
- CS Manoj Kumar Purbey
- Sh. MP Shah
- CS Nitin Somani
- CS NPS Chawla
- CS Pranav Kumar
- CS Prayeen Soni
- CS Puneet Handa
- CS (Prof.) Rabi Narayan Kar
- CS Rajesh Chhaganbhai Tarpara
- CS Rohit Gupta
- CS R P Tulisian
- CS Suresh Pandey

Editor & Publisher

CS Asish Mohan

Legal Correspondent

T. K. A. Padmanabhan

CONTENTS



ISSN 0972-1983

CHARTERED SECRETAR

[Registered under Trade Marks Act, 1999]

Vol. : LIV = No.06 = Pg 1-192 = June - 2024

04 - EDITORIAL

08 - FROM THE PRESIDENT

12 - RECENT INITIATIVES TAKEN

25 - ICSI EVENTS

- CONVOCATION 2024 SOUTHERN REGION HELD ON MAY 21, 2024 AT
- ICSI ORGANISED NATIONWIDE ESG CONCLAVES DURING MAY 2024
- ICSI MSME AND STARTUP CONNECT CONDUCTED JOINTLY WITH DISTRICT INDUSTRIES CENTER

37 - INTERVIEW

 CS Kala Vaidyanathan, Company Secretary, Bharat Petroleum Corporation Limited (BPCL)

45 - ARTICLES

• PCS: Pursuing Excellence

121 - LEGAL WORLD

131 - FROM THE GOVERNMENT

Printed & Published by

Printed & Published by: Asish Mohan on behalf of: The Institute of Company Secretaries of India, 'ICSI House', 22, Institutional Area Lodi Road, New Delhi - 110 003, Printed at: SAP Print Solutions Pvt Ltd at Plot No. 3 and 30, Sector II, The Vasai Taluka Industrial Co-Op. Estate Ltd, Gauraipada, Vasai (E), District Palghar-401208, sapprints.com and **Published** from Lodhi Road.

Editor: Asish Mohan

Anizham, Jewel Harmony Villa, Kakkanad, Ernakulam, Kerala - 682 030

The Institute of Company Secretaries of India

'ICSI House', 22, Institutional Area Lodi Road, New Delhi - 110 003

Phones: 45341000 Grams: 'COMPSEC' Fax: 91-11-24626727 E-Mail: journal@icsi.edu Weblink: http://support.icsi.edu Website: http://www.icsi.edu

Mode of Citation: CSJ (2024)(06/--- (Page No.)

QR Code/Weblink of Chartered Secretary Journal

https://www.icsi.edu/home/cs/





151 - NEWS FROM THE INSTITUTE

CHARTERED

SECRETARY

161 - MISCELLANEOUS CORNER

- **GST CORNER**
- ETHICS IN PROFESSION
- **CG CORNER**
- **ESG CORNER**
- GIST OF ROC ADJUDICATION ORDERS

185 - BEYOND GOVERNANCE

- Case Study
- Crossword

Annual Subscription

'Chartered Secretary' is generally published in the first week of every month. I Nonreceipt of any issue should be notified within that month. Articles on subjects of

- interest to company secretaries are welcome. ■ Views expressed by contributors are their own and the Institute does not accept any responsibility.

 The Institute is not in any way responsible for the result of any action taken on the basis of the advertisements published in the journal. All rights reserved. No part of the journal may be reproduced
- or copied in any form by any means without the written permission of the Institute. The write ups of this issue are also available
- on the website of the Institute.

Printed at

SAP PRINT SOLUTIONS PVT. LTD.

Plot No. 3 & 30. Sector II. The Vasai Taluka Industrial Co-op. Estate Ltd., Gauraipada Vasai (E), Dist. Palghar - 401 208 www.sapprints.com