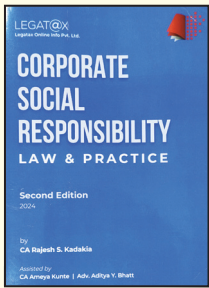


“Corporate Social Responsibility – Law and Practice”



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The present book 2nd Edition on ‘Corporate Social Responsibility - Law and Practice’ in which the authors have comprehensively discussed and elaborated all the issues relating to the Corporate Social Responsibility- Law and Practice pursuant to the provisions of Section 135 read with Schedule VII of the Companies Act, 2013, read with the Companies (Corporate Social Policy) Rules, 2014 and has also covered all the Circulars, Notifications, FAQs issued by the Ministry of Corporate affairs, and guidance note issued by the Institute of Chartered Accountants of India, the Institute Company Secretaries of India along with the relevant judgments as pronounced under Section 135 of the Companies Act, 2013 and the Income Tax Act, 1961.

The book is having 29 Chapters which incorporate each and every aspect relating the CSR mandatory requirements for the eligible companies and as well as it has defined specific terms used in the CSR Rules very clearly, like “every company”, “ongoing project”, “net worth”, “net profit”, “turnover”, “in accordance with”, “spend and expenditure” etc. which shall be helpful to the users of the book.

The author has given very exhaustive details in the separate chapters for the deductibility of CSR expenditure under Section 80G of the Income Tax Act, 1961, deductibility of CSR expenses under the Income Tax Act, 1961, taxation on CSR recipient company/agency, disclosure and reporting requirements in the Board Report as well form CSR-2, implementation of CSR activities through implementing agency, ongoing projects, and transfer of unspent amount to a separate bank account, impact assessment, which provides very knowledgeable inputs to the readers of the book.

The authors have worked thoroughly in the book on the entire concept of CSR, which provides clarity on the concept of law, policy and implementation of the CSR in the Country and its importance for achieving the CSR goals. The authors have made lots of efforts to make available various aspects including Income Tax, SEBI (LODR) Compliances, formation of CSR policy, monitoring of the CSR activities, etc.

The author has justified to the subject along with the adequate commentary, with thorough interpretation for the understanding of the corporate managers, CSR professional, readers, other professionals, like auditors, Company Secretaries and other concerned persons.

No doubt that the authors have immense rich knowledge and have clarity on the subject matter. I found the book unique and useful for the corporate professionals and the policy makers. It would be equally beneficial for practitioners, professional, the concerning departmental officers of the government agencies and authorities as such.

I appreciate that the authors has provided valuable contribution in their book will be highly insightful for the CSR policy makers of the Government authorities, Companies, CSR Committee, and professional to analyze their role and make up their mind for further course of action for the better CSR activities in the Country to take future proposed action in compliance with the requirement of law in the later and spirit.

I wish them all the success for this book.

CS (Dr.) D.K. Jain

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