

General Circular No.05/2016

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

5<sup>th</sup> Floor, 'A' Wing,  
Shastri Bhawan, Dr. R. P. Marg  
New Delhi - 110 001  
Dated: 16<sup>th</sup> May, 2016

To,

All Regional Director,  
All Registrar of Companies,  
All Stakeholders

**Subject: - Clarification with regard to provisions of Corporate Social Responsibility under section 135 of the Companies Act, 2013.**

In continuation to this Ministry's General Circular 01 of 2016 dated 12.01.2016, it is clarified that companies, while undertaking Corporate Social Responsibility activities under provision of the Companies Act, 2013, shall not contravene any other prevailing laws of the land including Cigarettes and Other Tobacco Products Act (COTPA), 2003.

2. This issues with the approval of Competent Authority.

Yours faithfully,



(Seema Rath)

Dy. Director - CSR- Cell  
Tell - 01123384657

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1. E- Governance section and web contents Officer to place this circular on the Ministry website.
2. Guard File.