

As per the MCA notification dated 7th July 2025 [GSR 452(E)], the Central Government has amended the Form CSR-1 as per the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2025, which is effective from 14-Jul-2025.

The main changes in the Form CSR-1 included under "Nature of Entity" and the following new categories of Entities are added for registration:

- Company established under section 8, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 and approved under section 80G of the Income Tax Act, 1961.
- Registered public trust, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 and approved under section 80G of the Income Tax Act, 1961.
- Registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 and approved under section 80G of the Income Tax Act, 1961.

As the sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of Income Tax Act has been withdrawn from 1st October, 2024. However, applications filed under the above sub-clauses before 1st October, 2024, and those that got approved under the above will continue to avail the benefit of exemption accordingly.

Therefore, the new entities including those exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or section 12A and approved under section 80G should file their application for CSR registration in New CSR-1 Form.

Further, the entity address includes "Country" and "Area/ Locality".

DO YOU KNOW?



The Central Government has amended the Form CSR-1 as per the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2025 which is effective from 14-Jul-2025.

