

SERIES
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Everything about e-form CSR-1



Short Summary:

Ministry of Corporate Affairs has launched CSR-1 form on their website w.e.f. 1st April 2021. E-form CSR-1 is required to be filed pursuant to Section 135 of the Companies Act, 2013 and Rule 4 (1) and (2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014.

UNIQUE CSR REGISTRATION NO:

Every entity who is covered under these rules, who intends to undertake any CSR activity, shall register itself with the CG by filing the e-form **CSR-1** with the ROC w.e.f. 01 April 2021. On filing of CSR -1, one 'Unique CSR Registration Number' shall be generated by the system automatically.

From 1st April 2021, it is mandatory for every implementing agency to register itself with the ROC by filing the e-form CSR-1. If any implementing agency fails to file CSR-1, they shall not be eligible to continue as the Implementing agency.

IMPLEMENTATION OF CSR SPENDING:

The CSR activities can be undertaken by the Company itself or through the followings implementing agencies:

- ✚ A company established under Section 8 of the Act; or
- ✚ A Registered Public Trust; or (amended as only registered public trust)
- ✚ A Registered society
 - ❖ Either singly or along with the other Company; or

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- ❖ Above entity established by the Central Government or State Government; or
 - ❖ Any of the above entity having a track record of at least 3 years in undertaking similar activities; or
 - ❖ Any of the above entity established under an Act of parliament or a State Legislature.

Note:

- Registration under Section 12A and 80G of the Income Tax Act, 1961 become mandatory.
 - Registration of such entity shall be mandatory by filing form CSR 1.
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Que: 1 – If A Company implement CSR activity directly through itself, whether such company required to file CSR-1?

Que:2 – If a Company incorporate a Trust/ Society or Section 8 Company for conducting CSR Activities. Such T/S/Sec 8 required to register for 12A and 80G of Income Tax?

Que:3 – If a Company incorporate a Trust/ Society or Section 8 Company for conducting CSR Activities. Such T/S/Sec 8 required to register to have track record of 3 years?

Que:4 – Whether it is mandatory for T/S/ Sec-8 to get registration under Section 12A and 80G w.e.f. 01.04.2021, if they want to take CSR contribution?

Que:5 – If any T/S/Sec-8 having only one registration, whether 12A or 80G. whether they will allow for registration by filing of CSR-1?

For answers to these questions, please check our YouTube Channel

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How to fill e-form CSR-1?

1. **We have to select type of Entity by click on Remote Button:** According to selection information required to mention in the form.

- Company established under Section 8 of the Companies Act, 2013 with Section 12A and Section 80G registrations under the Income Tax Act, 1961
- Registered Public Trust with Section 12A and Section 80G registrations under the Income Tax Act, 1961
- Registered Society with Section 12A and Section 80G registrations under the Income Tax Act, 1961
- Company established under Section 8 of the Companies Act, 2013 or Registered Trust or Registered Society established by the Central Government or State Government
- Entity established under an Act of Parliament or State Legislature

2. **Whether the Entity is established by any company or group of companies:**

If such T/S/Sec-8 established by any company or group of Companies for CSR purpose then Company have to select Yes.

(a) If Selected YES:

Then have to mention following Information: -

- i. CIN of Company
- ii. Name of Company

(b) If Selected NO:

Then entity (T/S/Sec-8) must have established track record of three years in undertaking similar activities.

Note: If an entity doesn't have track record of three years, such entity neither allowed to register by filing CSR-1 not allowed to take CSR contribution w.e.f. 01st April, 2021.

3. INFORMATION OF ENTITY:

- i. Type of Existing entity
- ii. CIN/ Registration Number

Note: In case of Section 8 need to mention CIN and in case Trust/ Society mention their registration No.

Que:5 – Whether Trust/ Society required to mention registration No. of 12A/ 80G or any other registration no?

- iii. Name of Entity
- iv. Date of Incorporation of entity
- v. Address of entity
- vi. E-mail ID of entity

Note: Please note that the email id will be verified by OTP.

OTP Button: This button will be enabled only after successful Pre-scrutiny of the form. Click on this button to send OTP to the entity's email ID. Further, please note that OTP can be successfully sent to the email ID against one form, for a maximum of 10 times in one day. OTP shall be valid for a span of 30minutes.

For further chances, you may download a fresh form on the same day or try next day.

- vii. Mandatory to mention the PAN of Entity

4. Details of Directors/ Board of Trustees/ Chairman/ CEO/ Secretary/ Authorized Representatives of the entity:

- Name
- Designation
- DIN/PAN
- Email ID

Note: Information can be fill for maximum 10 persons.

Que:6 – Whether entity have to file separate form, in case there are more than 10 persons are there in management?

5. MANADTORY ATTACHMENTS:

- ❖ **Section-8:** Certificate of Incorporation and PAN of Company
 - ❖ **Trust-** Certificate of Registration and PAN of Trust
 - ❖ **Society-** Certificate of Registration and PAN of Trust
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6. CERTIFICATION OF E-FORM:

This from should be certified by following:

- ❖ **Section-8:** To be digitally signed by one director.
 - ❖ **Trust-** To be digitally signed by one of the Trustee/ CEO
 - ❖ **Society-** To be digitally signed by Chairperson/ CEO/ Secretary
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7. CERTIFICATION BY PROFESSIONALS:

Que:7 – Whether it is mandatory to certify this form CSR-1 by Practicing Professionals in case of Trust/ Society/ Section-8?

Que:8 – Whether there is any fees for filing of CSR-1?

NOTE:

After approval of this form, an acknowledgement shall be sent to the email id of entity on which OTP has received earlier. Further, a approval letter with unique registration number shall also be sent to the email of the entity.

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