



Corporate social responsibility in India: legal framework and contemporary implications

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Abstract

Corporate Social Responsibility in India has experienced a notable change, moving from a voluntary charitable activity to a legally required responsibility under *the Companies Act, 2013*. This law requires eligible companies to spend at least 2% of their average net profits on social and environmental causes, which are clearly listed in *Schedule VII* of the Act. The development of CSR in India connects traditional values of trusteeship with modern business governance, making companies key contributors to social progress. When comparing internationally, India's mandatory CSR spending stands out against the mostly voluntary systems in countries like the *United States*, *United Kingdom*, and *European Union*, though it shares certain governance and reporting features with nations such as *South Africa* and *China*. The advantages of CSR in India include social improvement, environmental protection and greater corporate responsibility, but challenges like unequal fund allocation, weak transparency, and limited cooperation among stakeholders affect its full potential. Courts in India have played an important role in shaping CSR by ensuring that companies do not treat it as a mere formality, but as a serious duty. This is seen in key cases such as *Vedanta Resources plc v. Lungowe* and *Sterlite Industries (India) Ltd. v. Union of India*, which stressed honest and transparent CSR efforts. Recommendations from judicial and regulatory experiences include the need for companies to fully include CSR in their business strategies, increase transparency, engage communities closely, improve collaboration with non-profits and government, train board members and committees effectively, and create better tax incentives to encourage CSR beyond the legal minimum. With joint efforts from businesses, regulators, and society, CSR in India can evolve from just meeting legal rules to becoming a powerful force for fair economic growth. The law and courts give a strong base, but ongoing improvements in how CSR programmes measured are necessary. The goal is for CSR to balance profit with purpose, ensuring business growth helps society and the environment in a sustainable way.

Keywords: Corporate social responsibility, stakeholder accountability, sustainable development, companies, society

Introduction

Corporate Social Responsibility has emerged as a pivotal aspect of contemporary business practices in India, fundamentally transforming the relationship between corporate entities and society. The introduction of mandatory CSR provisions under *the Companies Act, 2013* represents a paradigm shift from voluntary corporate philanthropy to structured social responsibility, making India one of the first countries globally to legislate corporate social obligations. This legal framework mandates companies meeting specific financial thresholds to allocate at least 2% of their average net profits from the preceding three financial years toward prescribed social activities. The statutory obligation applies to companies with a net worth of Rs. 500 crore or more, turnover of Rs. 1,000 crore or more, or net profit of Rs. 5 crore or more during the immediately preceding financial year. The legislative intent behind this mandate acknowledges the interdependence between business success and societal welfare while establishing legal accountability for corporate social contributions^[1].

The regulatory framework encompasses comprehensive compliance requirements and stringent enforcement mechanisms designed to ensure meaningful corporate participation in social development. Companies falling under the statutory purview must constitute CSR committees consisting of three or more directors, including at least one independent director, tasked with formulating and recommending CSR policies to the board. The framework requires mandatory disclosure of CSR activities in annual reports, including detailed explanations for any non-compliance with spending obligations. Non-compliance

with CSR provisions attracts substantial penalties, with companies facing fines of twice the unspent amount or up to Rs. 1 crore, whichever is lesser, while individual officers may be penalised with amounts up to Rs. 2 lakhs^[2]. Furthermore, the requirement for transferring unspent CSR amounts to designated government funds within specified timeframes adds another layer of legal obligation, with failure to comply resulting in additional penalties calculated as multiples of the unspent amounts. The enforcement mechanism has been strengthened through recent amendments, which converted CSR violations from criminal offences to civil wrongs while maintaining strong penalty structures.

The practical implementation of CSR in India faces numerous challenges despite the strong legal framework, including issues related to project selection, monitoring mechanisms, and geographic distribution of resources. Current monitoring and evaluation systems primarily focus on quantitative outcomes rather than actual social impact, creating gaps in assessing the effectiveness of CSR interventions. Companies often favour quick infrastructure projects over long-term community development initiatives due to implementation delays from regulatory approvals and fund allocation processes. The lack of standardised evaluation methods and inconsistent reporting by third-party evaluators further complicates transparency and comparative assessment of CSR projects across different organisations. Additionally, there are significant regional disparities in CSR spending, with approximately 60% of funds concentrated in six states while underdeveloped regions receive disproportionately lower allocations.^[3]

Educational initiatives receive the largest share of CSR funding, followed by healthcare, though sectors like slum development, disaster management, and support for armed forces veterans receive significantly less attention. In the recent case of *Stanley Black & Decker India Private Limited v. Ministry of Corporate Affairs*, the Registrar of Companies for Maharashtra imposed a penalty of Rs. 2.16 crore on the company for violating CSR fund transfer requirements. The company failed to transfer unspent CSR amounts of Rs. 1.20 crore for FY 2020-21 and Rs. 1.28 crore for FY 2021-22 to designated CSR accounts within the mandatory 30-day period.^[4] Despite the company's explanations regarding COVID-19-related procedural delays and internal approval processes, the adjudicating officer held that non-compliance with fund transfer provisions constituted a serious violation warranting the imposed penalty, which represented twice the unspent amount as prescribed under relevant provisions. Current data indicates substantial growth in corporate social investments, with total CSR expenditure by listed companies rising from Rs. 15,524 crores in FY 2022-23 to Rs. 17,967 crores in FY 2023-24, representing a 16% increase. Approximately 98% of eligible companies met their CSR obligations in FY 2023-24, with nearly half exceeding the mandatory 2% spending requirement. Industry projections suggest that CSR spending in India could triple from approximately Rs. 35,000 crores in FY 2024 to over Rs. 1.2 lakh crore by FY 2035, reflecting both the expanding corporate sector and increased regulatory compliance.^[5] However, roughly 500 companies account for nearly 70% of total CSR spending, highlighting concentration among larger corporations, while education and healthcare continue to receive the majority of CSR investments as companies align their strategies with national development priorities.

Evolution of Corporate Social Responsibility in India

The evolution of *Corporate Social Responsibility* in India reflects the country's journey from a traditional model of charity to a contemporary framework mandating corporate accountability across social, environmental and governance dimensions. In the pre-industrialisation era before 1850, affluent merchants and industrial pioneers such as the *Tatas*, *Birlas*, *Godrejs* and *Singhanias* perceived social upliftment as an extension of their religious and cultural ethos, establishing temples, schools, and hospitals to alleviate famine and epidemics without seeking any direct business advantage. This philanthropic approach, deeply rooted in India's traditions of trusteeship and community management, laid the groundwork for CSR at a time when corporate entities were few and closely entwined with social hierarchies. The independence movement catalysed a second phase in which *Mahatma Gandhi's* theory of trusteeship urged industrialists to view their wealth as held in trust for society. Under this influence, business houses founded educational institutions, training centres and rural development programs that aligned philanthropic gestures with nation-building objectives. Despite these initiatives, CSR remained largely voluntary, guided by moral influence rather than statutory compulsion. The third phase (1960-1980) coincided with India's "mixed economy" policies, where public sector undertakings dominated industrial activity under stringent licensing, taxation and regulatory regimes. While PSUs assumed responsibility for welfare-oriented projects, restrictive controls on the private sector

spurred corporate malpractices and necessitated early labour, environmental and corporate governance legislation. However, the limited effectiveness of state-driven CSR underscored the growing imperative for private enterprises to complement public efforts and engage directly with local communities. The liberalisation wave of the 1990s ushered in the fourth phase, as deregulation and globalisation propelled Indian corporations into competitive global markets, demanding adherence to international labour and environmental standards. Companies began integrating CSR into core business strategy, establishing dedicated CSR teams, formulating policies and allocating budgets to initiatives spanning health, education, livelihood enhancement, and environmental sustainability. This strategic shift was codified by the *Companies Act 2013*, which for the first time imposed compulsory CSR obligations on every company with a net worth of ₹500 crore or more, turnover of ₹1,000 crore or more, or net profit of ₹5 crore or more, requiring them to spend at least 2% of their average net profits on specified social activities and to constitute a CSR committee to oversee implementation and disclosure. In the landmark environmental case of *M.C. Mehta v. Kamal Nath & Ors.*,^[6] the Supreme Court enunciated the *polluter pays principle*, holding corporates directly accountable for environmental harm and thus extending the scope of CSR into legal obligations for ecological protection. This seminal judgment underscored that corporate responsibility transcends voluntary philanthropy and enters the realm of enforceable duties, thereby strengthening the legal foundations of modern CSR practice in India.^[7] Today, CSR in India has matured into a multifaceted discipline that blends statutory compliance with strategic investments in community development, environmental management and stakeholder engagement. Corporations routinely publish detailed CSR reports, partner with government bodies and NGOs and leverage digital platforms for transparency and impact assessment. While significant strides have been made in embedding CSR into corporate governance and aligning initiatives with sustainable development goals, challenges persist in ensuring uniform compliance, enhancing stakeholder participation and measuring long-term outcomes. To address these gaps, the legal framework and corporate governance norms must evolve further to mandate rigorous impact evaluation and continuous improvement. In the end, a shift towards outcome-oriented CSR that emphasises sustainable impact over mere expenditure is needed to drive lasting social transformation.

Multidimensional Benefits of CSR Funding

CSR funding brings profound social benefits by enabling companies to address critical community needs, improving access to education, healthcare and sanitation, so that underserved populations gain the tools for a dignified life and enhanced welfare. When businesses allocate resources to build schools, support vocational training and run public health campaigns, they help break cycles of poverty and illiteracy, encouraging social cohesion and resilience among vulnerable groups, for example, the Supreme Court's recognition in *Consumer Education and Research Centre v. Union of India*^[8] that public interest litigation and community awareness campaigns can safeguard citizens right to safe drinking water underscores how corporate-supported initiatives complement state efforts in

protecting fundamental rights. Economically, CSR investments stimulate local economies by creating jobs, nurturing small enterprises and encouraging skills development, when a manufacturing firm trains villagers in sustainable agricultural methods or partners with microfinance institutions, it strengthens supply chains, boosts household incomes and expands consumer markets, thereby contributing to inclusive growth an objective affirmed by the Supreme Court in *Vodafone International Holdings BV v. Union of India*,^[9] which highlighted that robust investment and clear tax policies are essential to economic development and investor confidence. From a governance perspective, CSR funding enhances transparency and accountability by instituting rigorous monitoring, reporting and stakeholder consultation mechanisms, this participatory approach, as reinforced by the *National Legal Services Authority v. Union of India*^[10] judgment on protecting marginalized rights through structured legal aid, demonstrates that collaborative frameworks between corporations, civil society and government agencies can build public trust and reinforce the rule of law. Sector-specific impacts are equally significant in healthcare. CSR financed programs that equip primary health centres and subsidise preserving treatments help reduce disease burdens, as evidenced by the *Indian Medical Association v. Union of India*^[11] ruling, which affirmed the government's duty to ensure equitable healthcare access and recognised the complementary role of non-state actors in fulfilling that mandate. Across sectors from agriculture to clean energy, CSR funding catalyses innovation, fosters resilience to climate change, and promotes sustainable practices that individual companies and governments alone could not achieve. Collectively, these investments not only augment social welfare and economic prosperity but also strengthen institutional governance and drive sectoral transformations, ensuring that corporate success harmonises with societal progress.

Comprehensive Legislative Framework Governing CSR in India

The Indian legislative framework for Corporate Social Responsibility is anchored principally in *the Companies Act, 2013*, which, for the first time, elevated CSR from voluntary philanthropy to a prescribed corporate obligation. *Section 135* of the Act mandates that every company meeting at least one of the following thresholds net worth of ₹500 crore or more, annual turnover of ₹1,000 crore or more, or net profit of ₹5 crore or more constitute a board-level CSR committee, formulate a detailed CSR policy and spend a minimum of 2 percent of its average net profits of the preceding three years on activities specified in *Schedule VII* of the Act, failure to expend the prescribed sum must be explained in the board's annual report or transferred to designated funds such as *the Prime Minister's National Relief Fund*. *Schedule VII* enumerates broad thematic areas, including eradicating poverty, malnutrition, promoting education, gender equality, ensuring environmental sustainability, supporting disaster relief and vulnerable populations to guide corporate investments toward national development priorities. The *Ministry of Corporate Affairs* has clarified that entries in *Schedule VII* are to be interpreted liberally to capture their underlying intent. *The Companies (Corporate Social Responsibility Policy) Rules, 2014*, issued under *Section 135*, prescribe modalities for CSR

implementation and monitoring, stipulate that surplus arising from CSR projects be reinvested into further CSR initiatives, limit administrative overheads to 5% of CSR expenditure, authorize companies to undertake activities either directly, through trust or foundation arms or via registered non-governmental organizations with at least three years experience. Central Public Sector Enterprises receive supplementary guidance through *the Department of Public Enterprises Guidelines on CSR and Sustainability, 2014*, which reinforce the Act's provisions and emphasise the integration of sustainable development principles into core operations^[12]. *Securities and Exchange Board of India*, further extends the framework for listed companies by mandating Business Responsibility and Sustainability Reporting under the *Listing Obligations and Disclosure Requirements Regulations*, thereby placing CSR disclosures within corporate governance norms. Taxation statutes similarly interact with the CSR regime, *the Finance Act, 2014*, clarified that CSR expenditure is not deductible as a business expense under *Section 37 of the Income Tax Act, 1961*, nor is it eligible for tax benefits under *Sections 80G or 12A*, underscoring its status as a statutory obligation rather than a deductible corporate investment^[13]. Despite the strength of this multi-layered framework, improving uniform compliance, enhancing stakeholder consultation and strengthening impact assessment mechanisms remain critical to realising the Act's social and environmental objectives.

Judicial Landmarks Shaping CSR Compliance

Judicial scrutiny of Corporate Social Responsibility in India has evolved to balance statutory enforcement with a recognition of intent and context, as reflected in a succession of recent rulings. In *Tech Mahindra Limited v. Deputy Commissioner of Income Tax*^[14], the ITAT Pune upheld the disallowance of ₹7.51 lakh of CSR expenditure under *Section 37* of the *Income Tax Act*, observing that mandatory spending with direct business linkage cannot be treated as deductible business expenses, yet it conceded that voluntary components might qualify under *Section 80G* when clearly segregated. Subsequently, in *KHS Machinery Pvt. Ltd. v. Registrar of Companies*^[15]. The Gujarat High Court quashed a criminal complaint under *Section 135* of the *Companies Act, 2013*, ruling that post-2020 amendments had decriminalised technical CSR defaults absent willful mens rea and emphasising that civil penalties, not criminal prosecutions, should address inadvertent non-compliance. In *Innoven Capital India Pvt. Ltd. v. Principal Commissioner of Income Tax*^[16], the *Delhi High Court* held that CSR contributions meeting *Section 80G* conditions entitle the donor to a deduction, notwithstanding their statutory origin, provided they satisfy the voluntary donation criteria, thereby clarifying that mandatory CSR outlays are not per se excluded from tax benefits under the charitable donation regime. *The ITAT Mumbai in ACG Pam Pharma v. Principal Commissioner of Income Tax*^[17], reinforced this dual treatment by quashing a revisional order disallowing CSR-linked donations under *Section 80G*, noting that while CSR expenses cannot be claimed as business deductions, they may still qualify for this section relief if otherwise eligible, thus benefiting structured CSR programs that adhere to prescribed norms. Conversely, in *Aditya Birla Sun Life AMC Ltd. v. Assessment Unit*, *Income Tax Department*,^[18] the *Bombay High Court* denied a ₹4.22

crore deduction claimed under *Section 80G*, holding that CSR mandates under *Section 135* cannot be equated with voluntary charity and stressing the necessity of a strict interpretation that differentiates obligatory corporate obligations from genuine philanthropic donations. Most recently, *The Ruby Mills Limited v. Deputy Commissioner of Income Tax* ^[19], saw the *ITAT Mumbai* dismissed an appeal against the disallowance of CSR expenses under *Section 80G*, underscoring the need for rigorous verification of non-business intent in CSR projects and mandating clear segregation of funds to prevent mischaracterisation of statutory CSR spending as tax deductible philanthropy. Through these decisions, Indian tribunals and courts have articulated a refined judicial approach that upholds the mandatory nature of CSR under corporate law while preserving the integrity of voluntary charitable giving in the tax domain, thereby guiding companies toward compliance that is both legally sound and socially purposeful.

Comparative Legal Perspectives on CSR

The corporate social responsibility regimes of major economies reveal contrasting philosophies and approaches, offering instructive perspectives for India's own mandatory model. In the *United States*, where CSR remains fundamentally voluntary, companies such as Microsoft and Walmart adopt sustainability and community development initiatives guided by market incentives and frameworks like the *Securities and Exchange Commission's* enhanced climate risk disclosure rules, which since 2022 require public companies to report material environmental, social and governance factors yet enforcement relies on investor and stakeholder activism rather than statutory penalties, resulting in innovation but uneven commitment ^[20]. In the *United Kingdom*, CSR is woven into directors' duties under *Section 172 of the Companies Act 2006*, compelling boards to consider employee welfare, community impact, and environmental stewardship when making decisions, the Supreme Court's landmark *Vedanta Resources plc v. Lungowe* ^[21] affirmed that parent companies can owe direct duties to overseas communities harmed by subsidiary operations, thereby reinforcing CSR's potential for legal accountability beyond voluntary codes ^[22]. The *European Union* emphasises transparency through the *Non-Financial Reporting Directive*, updated as the *Corporate Sustainability Reporting Directive* in 2022, mandating large enterprises to disclose their sustainability performance, including human rights and anti-corruption measures, with penalties for non-compliance varying across member states ^[23] and *France's 2017 Duty of Vigilance* law imposing due diligence obligations on multinationals for environmental and human rights risks in supply chains ^[24]. In *China*, CSR obligations are embedded within the *Company Law* and reinforced by state directives such as the *14th Five-Year Plan*, which since 2022 has elevated ESG considerations to national policy objectives and requires listed companies on the *Shanghai and Shenzhen Stock Exchanges* to publish annual social responsibility reports a model that aligns corporate behaviour with state-driven goals for poverty alleviation and environmental protection but offers limited recourse for civil society enforcement ^[25]. *South Africa* combines mandatory structural requirements that public and state-owned companies must maintain a social and ethics committee under the *Companies Act 2008*, with the "comply or explain" provisions of the *King IV Code 2016*,

which was updated on 2023, addressing the country's legacy inequities through prescribed black economic empowerment criteria and sustainability reporting integrated into annual statements ^[26]. *Brazil's* approach remains largely voluntary, guided by national pacts against corruption and tax incentives under the *Child and Adolescent Statute*, with ESG reporting encouraged rather than mandated by the *Brazilian Stock Exchange's 2024* guidelines, resulting in commendable projects such as Amazon conservation partnerships but lacking the structural rigour seen elsewhere ^[27]. These varied frameworks illustrate that effective CSR can emerge from voluntary innovation or from mandatory duties supported by legal enforcement, transparent reporting, and stakeholder engagement. India's pioneering requirement under *Section 135 of the Companies Act 2013*, mandating a 2% allocation of average net profits to schedule-guided social and environmental activities and imposing fines up to ₹1 crore for non-compliance, combines the clarity of a fixed expenditure mandate with the flexibility to interpret *Schedule VII* activities broadly the challenge ahead lies in integrating the UK's legal accountability, the EU's strong reporting standards, China's alignment with national development goals, South Africa's committee oversight, and Brazil's incentives for innovation to craft a CSR regime that is legally rigorous, transparently monitored and dynamically responsive to stakeholder and sustainability imperatives.

Challenges in CSR Implementation

1. Geographic disparity remains a major challenge in CSR implementation in India, with spending heavily concentrated in developed states like Maharashtra, Gujarat and Karnataka, while large parts of North-Eastern and underdeveloped regions receive very little, limiting inclusive social benefits. This uneven allocation often results from corporate preference or lack of awareness, reducing the potential impact of CSR on addressing regional inequalities.
2. Many companies engage in superficial or minimal CSR activities primarily to comply with statutory requirements, without creating sustainable or meaningful social change. Such 'tick-box' CSR practices undermine the true purpose of social responsibility, as noted in judicial scrutiny like the *Sterlite Industries case*, where courts emphasised the need for authentic environmental and social commitment beyond mere legal formalities.
3. Transparency and accountability gaps pose serious issues, as several corporations fail to provide detailed disclosures or independent evaluation of CSR outcomes, creating difficulties in assessing impact and eroding trust among stakeholders. The Supreme Court's decision in the *Vedanta Resources* case highlights judicial insistence on corporate transparency and accountability in social and environmental matters.
4. Short project timelines due to delayed board approvals and funding often lead companies to prioritise quick, visible outputs over long-term community development, impairing the sustainability and efficacy of CSR initiatives. This challenge was evident in penalty orders issued by the Ministry of Corporate Affairs against companies like *Smith N Smith Chemicals Ltd.* for delayed CSR expenditure.

5. Poor coordination and limited collaboration between corporations, non-governmental organisations and government bodies frequently result in overlapping efforts and inefficient use of resources, hampering the realisation of intended social objectives. The ruling in the *Suraksha Foundation case* underscores the significance of coordinated corporate responsibility for safeguarding public interests.
6. The absence of adequate fiscal incentives under current tax laws discourages companies from extending voluntary CSR beyond mandated spending, as CSR expenditures are not fully deductible as business expenses and often do not qualify for charitable donation reliefs, although exceptions exist as clarified by the *Innoven case*. This regulatory gap restricts innovation and corporate commitment to social causes beyond compliance.

Conclusion

Corporate Social Responsibility in India has transformed from being a voluntary philanthropic activity to a legally mandated responsibility for eligible companies, marking a significant shift in corporate governance and societal engagement. The introduction of *Section 135 of the Companies Act, 2013*, has institutionalised CSR, requiring firms meeting prescribed financial thresholds to allocate at least 2% of their average net profits toward social and environmental causes listed in *Schedule VII*. This legislative framework, backed by detailed rules and reinforced with penalties for non-compliance, has propelled corporate India to actively contribute to community development, environmental sustainability, and social welfare. The evolution of CSR in India is distinctive in its blending of traditional values such as trusteeship and philanthropy with modern principles of stakeholder engagement and sustainability, positioning Indian businesses as integral players in national development. Judicial responses have further cemented the importance of CSR, interpreting the law not merely as a compliance checklist but as a mechanism to hold corporations accountable for their social and environmental footprints, as evidenced in cases like *Vedanta Resources v. Lungowe* and *Sterlite Industries v. Union of India*. These rulings underscore the courts' insistence on genuine, transparent and impactful CSR efforts beyond the fulfilment of legal mandates. However, challenges persist, including unequal distribution of CSR spending, lack of transparency, delayed utilisation of funds and inadequate collaboration among stakeholders, which dilute the potential benefits of CSR programs. International comparisons reveal that while many countries follow voluntary or reporting based models, India's compulsory CSR spending is unique and offers lessons in marrying legal obligations with corporate ethics. Countries like the *UK* and *EU* emphasise reporting and board level accountability, whereas *China* and *South Africa* integrate CSR with national development goals and community empowerment, respectively. India's experience illustrates the need for continuous refinement in governance, transparency and impact measurement to realise CSR's full promise. Moving forward, companies should embed CSR within their broader business strategies, fostering long-term sustainable development aligned with both corporate objectives and societal needs. Policymakers and the judiciary must sustain their roles in creating an enabling environment that balances

regulatory rigour with incentivising meaningful corporate participation. Only through coordinated efforts can CSR in India evolve from obligatory charity to an engine for inclusive growth, environmental stewardship and social justice, ultimately strengthening the nation's pursuit of equitable prosperity.

Recommendations

1. Companies should integrate CSR into their core business strategies, ensuring that social and environmental responsibility is aligned with long-term corporate goals rather than treated as a peripheral activity.
2. Enhanced transparency and regular, detailed reporting of CSR activities and outcomes are essential to build stakeholder trust and enable meaningful impact assessment.
3. Corporations are encouraged to proactively engage with local communities and stakeholders to better understand their needs and design CSR programs that generate sustainable social benefits.
4. Strengthening collaboration among companies, government agencies, and non-governmental organisations can optimise resource use, minimise duplication, and enhance CSR effectiveness.
5. Regular training and awareness initiatives for CSR committees and corporate boards can improve governance, planning, and monitoring of CSR programs, thereby raising implementation standards. *The Companies Act, 2013* mandates CSR committees, whose effective functioning has been reinforced through judicial observation in multiple tribunals and court rulings.

Policymakers should consider introducing clearer tax incentives or allowances to motivate companies to exceed minimum CSR spend, fostering innovation and voluntary contributions.

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