

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA
UNSTARRED QUESTION NO. 1333
ANSWERED ON TUESDAY, MARCH 11, 2025**

INCLUSION OF HERITAGE TEMPLES UNDER CSR

QUESTION

1333 SMT. PRIYANKA CHATURVEDI:

Will the Minister of CORPORATE AFFAIRS be pleased to state:-

- (a) whether Government has considered the inclusion of heritage temples and historical places of worship within the scope of “buildings and sites of historical importance” under the ambit of the Corporate Social Responsibilities as part of Clause (v), Section 135, under Schedule VII of the Companies Act, 2013;
- (b) if so, the details thereof; and
- (c) whether Government would be open to considering the same?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS AND MINISTER OF STATE IN THE MINISTRY OF ROAD TRANSPORT AND HIGHWAYS.

[SHRI HARSH MALHOTRA]

(a) to (c): The legal framework for CSR is provided through Section 135 of the Companies Act, 2013 (‘Act’), the Companies (CSR Policy) Rules, 2014 and Schedule VII of the Act. The Schedule VII indicates the activities that can be undertaken by the companies as eligible CSR activities. Item no. (v) of Schedule VII covers “Protection of national heritage, art and culture including restoration of building and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts”. Ministry of Corporate Affairs vide General Circular no.14/2021 dated 25.08.2021 has clarified that items mentioned in Schedule VII are broad based and can be interpreted liberally. Under the Act, CSR is a Board driven process and the Board of the company is empowered to plan, decide, execute and monitor CSR activities of the company based on the recommendation of its CSR Committee. The existing legal provisions such as mandatory disclosures, accountability of the CSR Committee and the Board, provisions for statutory audit of accounts of the company etc. provide sufficient safeguards for implementation of CSR by the companies. The CSR architecture is disclosure based and CSR mandated companies are required to file details of its CSR activities annually in MCA21 registry.

The Government has taken many steps for simplification of regulatory compliance for stakeholders. Section 135 of the Companies Act, 2013 and Rules made thereunder have been amended time to time taking into account the suggestions made by stakeholders and other Ministries/ Departments.
