

THE MINISTER OF CORPORATE AFFAIRS (SHRI ARUN JAITLEY): (a) and (b) The Finance Act, 2014 clarifies that expenditure on Corporate Social Responsibility (CSR) does not form part of business expenditure. While no specific tax exemption has been extended to expenditure incurred on CSR, spending on several activities like rural development projects, skill development projects, notified agricultural extension projects and contribution to Prime Minister National Relief Fund etc., which find place in Schedule VII, already enjoy exemptions under different sections of the Income Tax Act, 1961, subject to fulfilment of specified conditions.

**Prosecution cases filed by SFIO**

165. DR. K. V. P. RAMACHANDRA RAO: Will the Minister of CORPORATE AFFAIRS be pleased to state:

(a) whether it is a fact that large number of prosecution cases are pending before designated courts filed by Serious Fraud Investigation Office (SFIO);

(b) if so, the details thereof; and

(c) number of complaints received by the SFIO during the last two years in the country including the States of Andhra Pradesh and Telangana?

THE MINISTER OF CORPORATE AFFAIRS (SHRI ARUN JAITLEY): (a) and (b) As on date a total of 967 complaints are pending before the designated courts filed by Serious Fraud Investigation Office.

(c) The complaints received by SFIO during the last two years including the States of Andhra Pradesh and Telangana are as under:-

Year	Number of complaints
2014	797
2015	1375

**Performance of CSR activities of public/private sector companies**

166. SHRI DEVENDER GOUD T.: Will the Minister of CORPORATE AFFAIRS be pleased to state:

(a) whether any study or assessment has been carried out by the Ministry for 2014-15 and 2015-16 to find out the performance of CSR activities of listed companies, both public and private;

(b) if so, the details of such study/assessment, year-wise;

(c) activities that are permitted under CSR and whether there are any plans to add additional activities under CSR; and

(d) if not, the reasons thereof?