

years along with the targets set and the achievements made under each of the said schemes, year-wise;

(b) the details of the proposals received from various States along with the proposals approved by the Union Government under these schemes of the Ministry, State-wise; and

(c) the details of the funds allocated and utilised for implementation of various schemes of the Ministry during each of the last three years and the current year, scheme/State-wise?

THE MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS (SHRI ANURAG SINGH THAKUR): (a) The details of the schemes implemented by the Ministry of Corporate Affairs (MCA) during last three years is as under:

(i) Condonation of Delay Scheme, 2018 ("CODS") was introduced by MCA on 29th December, 2017 (vide General Circular No. 16/2017 on the 29th day of December, 2017) as a relief to those companies who had not filed its financial statements or annual returns for the last three financial years or more which were due for filing till 30.06.2017 as required under the Companies Act 2013 and/or the Companies Act, 1956. This scheme was in force from 1st January 2018 to 1st May 2018. The defaulting companies were allowed to file the overdue documents (financial statements or annual returns) which were due for filing till 30.06.2017, in the respective prescribed e-Forms paying the statutory filing fee and additional fee payable as per section 403 of the Companies Act, 2013 read with Companies (Registration Offices and fee) Rules, 2014 for filing these overdue documents under the scheme.

(b) No such information is available with MCA.

(c) As far as MCA is concerned, no such funds have been allocated and utilised for implementation.

Study on implementation of CSR in West Bengal

1294. SHRI AHAMED HASSAN: Will the Minister of CORPORATE AFFAIRS be pleased to state:

(a) whether Government has conducted any specific study on implementation of CSR policy in West Bengal;

- (b) if so, the details thereof and if not, the reasons therefor;
- (c) the details of expenditure incurred by Central Public Sector Enterprises (CPSEs) under CSR in West Bengal during the last three years;
- (d) whether Government has undertaken steps to ensure CSR expenditure by corporate entities in last three years; and
- (e) if so, the details thereof and the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS (SHRI ANURAG SINGH THAKUR): (a) and (b) No such study has been carried out by this Ministry.

(c) to (e) Section 135 of the Companies Act, 2013 (Act) mandates every company having net worth of ₹ 500 crore or more, or turnover of ₹ 1000 crore or more, or net profit of ₹ 5 crore or more during the immediately preceding financial year, to spend at least two per cent of the average net profits of the company made during the three immediately preceding financial years, towards Corporate Social Responsibility (CSR) in any of the eligible activities enlisted in Schedule VII of the Act. CSR is a Board driven process and the Board of the company is empowered to plan, decide, execute and monitor the CSR activities of the company based on the recommendation of its CSR committee. The entire CSR architecture is disclosure based and CSR mandated companies are required to file details of CSR initiatives annually in MCA21 registry which is available in public domain and can be accessed at www.csr.gov.in. Whenever any violation of CSR provisions is reported, action against such non-compliant Companies are initiated as per provisions of Companies Act, 2013 after due examination of records and following due process of law. The details of expenditure incurred by Central Public Sector Enterprises (CPSEs) under Corporate Social Responsibility (CSR) in West Bengal are not specifically maintained by this Ministry. However, as per the filings made by the companies in the MCA21 registry, the CSR spend by all the companies including PSUs in West Bengal for the financial year 2015-16, 2016-17 and 2017-18 are as follows:

State	FY 2015-16	FY 2016-17	FY 2017-18
West Bengal (In ₹ crores)	415.42	290.34	280.25

(Data upto 30.06.2019)

(Data upto 30.06.2019) [Source: National CSR Data Portal]