THE COUNCIL

President

CS Dhananjay Shukla Vice-President

CS Pawan G. Chandak

Members

(in alphabetical order)

- CS Ashish Karodia
- Dr. Ashok Kumar Mishra (Govt. Nominee)
- CS B. Narasimhan
- Sh. Balamurugan D. (Govt. Nominee)
- CS Dwarakanath C.
- Sh. Inder Deep Singh Dhariwal (Govt. Nominee)
- Sh. Manish Goswami (Govt. Nominee)
- CS Manish Gupta
- CS Manoj Kumar Purbey
- CS Mohankumar A.
- CS NPS Chawla
- CS Prayeen Soni
- CS Raiesh Tarpara
- CS Rupanjana De
- CS Sandip Kumar Kejriwal
- Sh. Sanjay Shorey (Govt. Nominee)
- CS Suresh Pandey
- CS Venkata Ramana R. Secretary
- CS Asish Mohan

Editorial Advisory Board

Chairman

CS NPS Chawla

Members (in alphabetical order)

- CS (Prof.) Anjali Gupta
- CS Apoorva Kumar
- Dr. Ashok Kumar Mishra
- CS Bimal Jain
- CS (Dr.) D. K. Jain
- CS Nitin Somani
- CS Pranay Kumar
- CS Praveen Soni
- CS (Prof.) Rabi Narayan Kar
- CS Rajesh Tarpara
- CS Rupanjana De
- CS Sheik Latheef
- CS (Dr.) Sudheendhra Putty
- CS Sushil Kumar Kandoi

Editor & Publisher

CS Asish Mohan

Legal Correspondent

T. K. A. Padmanabhan

CONTENTS

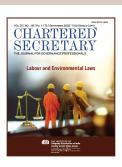


ISSN 0972-1983

CHARTERED SECRETARY

[Registered under Trade Marks Act, 1999]

Vol. : LV ■ No.09 ■ Pg 1-172 ■ September - 2025



04 - Editorial

11 - From The President

14 - Activity Highlights

25 - ICSI Events

• 79th Independence Day Pan India Celebrations

31 - Global Connect

41 - Articles

Licensing and Registration : Labour and **Environmental Laws**

113 -Legal World

123 - From The Government

133 - News From The Institute

139 - Miscellaneous Corner

- GST Corner
- **Ethics In Profession**
- CG Corner
- **Maritime Corner**
- **ESG Corner**
- MSMF Corner
- Gist of RoC & RD Adjudication Orders

161 - Beyond Governance

- Crossword Book Review
- National/International Reports: Analysis

Mode of Citation: CSJ (2025)(09/--- (Page No.)

QR Code/Weblink of Chartered Secretary Journal







Printed & Published by

Printed & Published by: Asish Mohan on behalf of: The Institute of Company Secretaries of India, 'ICSI House', 22, Institutional Area Lodi Road, New Delhi - 110 003, Printed at: SAP Print Solutions Pvt Ltd at Plot No. 3 and 30, Sector II, The Vasai Taluka Industrial Co-Op. Estate Ltd, Gauraipada, Vasai (E), District Palghar-401208, sapprints.com and Published from Lodhi Road.

Editor: Asish Mohan

Anizham, Jewel Harmony Villa, Kakkanad, Ernakulam, Kerala - 682 030

The Institute of Company Secretaries of India

'ICSI House', 22, Institutional Area Lodi Road, New Delhi - 110 003

Phones: 45341000 Grams: 'COMPSEC' Fax: 91-11-24626727 E-Mail: journal@icsi.edu Weblink: http://support.icsi.edu Website: http://www.icsi.edu

Annual Subscription

'Chartered Secretary' is generally published in the first week of every month. ■ Nonreceipt of any issue should be notified within that month. ■ Articles on subjects of interest to Company Secretaries are welcome.

- Views expressed by contributors are their own and the Institute does not accept any responsibility. In The Institute is not in any way responsible for the result of any action taken on the basis of the advertisements published in the journal. ■ All rights reserved.
- No part of the journal may be reproduced or copied in any form by any means without the written permission of the Institute.
- The write ups of this issue are also available on the website of the Institute.

Printed at

SAP PRINT SOLUTIONS PVT. LTD.

Plot No. 3 & 30. Sector II. The Vasai Taluka Industrial Co-op. Estate Ltd., Gauraipada Vasai (E), Dist. Palghar - 401 208 www.sapprints.com