



THE INSTITUTE OF Company Secretaries of India

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

(Under the jurisdiction of Ministry of Corporate Affairs)

o/c

G&CL: MCA: MAR:06/2026

30th March 2026

Ms. Deepti Gaur Mukerjee
Secretary
Ministry of Corporate Affairs
Government of India
New Delhi

Ministry of Corporate Affairs

Dy. No. 984/R & IMCA

Date: 30/3/2026

Respected Madam,

Subject: Representation for Allowing Change / Modification in the Name of Trusts Registered for Receiving CSR Funds

Greetings from the Institute of Company Secretaries of India!

We wish to draw your kind attention towards the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, which inter-alia provides that implementing agencies such as trusts, societies, and Section 8 companies intending to undertake CSR activities are required to register themselves with the RoC by filing Form CSR-1. Upon such registration, a unique CSR Registration Number is generated, which enables the entity to receive CSR funds from companies and undertake CSR projects.

It has been observed that in certain cases, trusts that are already been registered through Form CSR-1, may have changes in their particulars such as name or address of the trust. This may happen due to various legitimate reasons, such as rebranding of charitable activities, restructuring of the parent organization, alignment with the objectives of the trust deed, or directions from the relevant registering authorities. Also, in some of the instances, the trusts intended to be registered under said rules may inadvertently mention wrong information w.r.t name of the entity, PAN, Address etc.

In this context, it is pertinent to highlight that the current MCA system does not provide any dedicated facility for updating or modifying critical details of trusts or implementing agencies in their Form CSR-1 registration records, notwithstanding the fact that such changes have been duly approved in accordance with the applicable legal provisions governing these entities.

Vision

"To be a global leader in promoting good corporate governance"

Motto

सत्यं वद। धर्मं चर। इष्टं कुरु। तृप्तं भवेत्। अज्ञेयं न कुरु।

Mission

"To develop high calibre professionals facilitating good corporate governance"



In the absence of a formal mechanism to record such changes, the CSR Registration Number continues to display outdated particulars of the implementing agencies in the MCA records. This has led to practical challenges for both the agencies and companies intending to undertake CSR activities through them, as the inconsistency between the current legal name of the trust and the name reflected in the CSR-1 registration may give rise to compliance issues, documentation inconsistencies, and reluctance on the part of companies to engage such entities. Additionally, similar discrepancies arise while reporting CSR expenditure details in Form CSR-2 by companies, further compounding the compliance concerns.

ICSI Submission

In view of the above, we humbly request you to consider introducing a facility on the MCA portal to allow modification or updation of records of the implementing agencies that are already registered through Form CSR-1, subject to submission of relevant documentary evidence such as the amended trust deed, certificate or approval from the concerned registering authority, and other supporting documents, as the case may be. In this regard, MCA may release a separate Form for any such amendments or allow the CSR cell at MCA to entertain all such request through Change Request Form (CRF) and a formal SOP to be released in this regard.

Such a measure would facilitate accurate maintenance of CSR implementing agency records, avoid unnecessary compliance difficulties for companies and implementing agencies, and further strengthen transparency and ease of doing business in the CSR ecosystem.

We shall be happy to provide any further information or clarification that may be desired in this regard.

Thanking you

Yours faithfully

(CS Pawan G. Chandak)

President

The Institute of Company Secretaries of India