New Delhi, the 12th September, 2014

G.S.R. — In exercise of the powers conferred under section 135 and sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules to amend the Companies (Corporate Social Responsibility Policy) Rules, 2014, namely:-

1. (1) These rules may be called the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2014.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Corporate Social Responsibility Policy) Rules, 2014, in rule 4, in sub-rule (6), after the words “but such expenditure” the words and comma “including expenditure on administrative overheads,” shall be inserted.

Note: The principal notification was published in the Gazette of India vide No. G.S.R. 129(E), dated 27.02.2014.