



Finance (CMPRF)  
Department,  
Secretariat,  
Chennai - 600 009.

**Letter No. 15369/CMPRF/2020- 1 , dated: 29.04.2020**

From  
Thiru.S.Krishnan, I.A.S.,  
Additional Chief Secretary to Government,  
Finance Department, Chennai- 600 009.

To  
The President,  
Madras Chambers of Commerce and Industry,  
634, Anna Salai, Sathya Murthy Nagar,  
Nandanam, Chennai-600 035,  
Tamil Nadu, India.

Sir/Madam,

Sub: CORONA (COVID-19) - CSR Funds -  
Utilization of CSR Funds for meeting  
expenditure towards COVID-19 by State  
Government - Reg.

Ref : 1.Ministry of Corporate Affairs, Government  
of India Circular No.10/2020, dt:23.03.2020  
2.Mail received from Secretary, Ministry of  
Corporate Affairs, Government of India,  
dated: 09.04.2020.  
3.G.O.Ms.No.225, Finance (CMPRF)  
Department, dated: 09.04.2020.

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Hon'ble Chief Minister of Tamil Nadu has appealed to all  
Citizens, Corporates, Non-governmental Organizations and  
Philanthropists to contribute to Chief Minister's Public Relief  
Fund for combating the COVID-19 pandemic.

2. Government of India vide reference first cited, has clarified that CSR funds may be spent for various activities related to COVID - 19 under item nos (i) and (xii) of Schedule VII/ Companies Act, 2013 relating to promotion of health care including preventive health care and sanitation and disaster management.

3. The Secretary, Ministry of Corporate Affairs, Government of India has clarified in the reference second cited, that all contributions to the State Disaster Management Authority for combating COVID-19 will qualify as CSR expenditure.

4. Orders have been issued in the reference third cited that all contributions to CMPRF from the date of orders of NDMA i.e. from 24.03.2020 to 30.06.2020 shall be allocated to Tamil Nadu State Disaster Management Authority (TNSDMA) and utilized exclusively to combat spread of COVID-19.

5. It is reiterated that corporates who have already contributed to Chief Minister's Public Relief Fund would be eligible to avail of the exemption under Section 80(G) of the Income Tax Act. As indicated in the G.O. third cited, such contributions will be transferred to the Tamil Nadu State Disaster Management Authority (TNSDMA) for COVID-19 related relief Work.

6. In spite of this provision, many corporates have requested a facility to contribute directly to the Tamil Nadu



State Disaster Management Authority (TNSDMA) to enable them to claim such expenditure as eligible CSR contributions.

7. Accordingly, companies who desire to make contributions for COVID-19 related relief work to Tamil Nadu State Disaster Management Authority can issue Cheques or Demand draft in the name of :

The Tamil Nadu State Disaster Management Authority  
and send them to

The Deputy Secretary to Government,  
Finance (CMPRF) Department,  
Secretariat,  
Chennai - 600 009.

Alternatively, the amount can be transferred by NEFT or RTGS to the following Bank Account.

Account No.: 117201000017908  
Bank : Indian Overseas Bank  
Branch : Secretariat Branch, Chennai 600 009  
IFSC Code : IOBA0001172

Yours faithfully,



(S. Krishnan)

Additional Chief Secretary to Government.

9/21