

# The Role of Government in Shaping Corporate Social Responsibility (CSR) Policies and Practices in India

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**Abstract:** *This study investigates the impact of government intervention on Corporate Social Responsibility (CSR) policies and practices in India, specifically following the implementation of the Companies Act of 2013, which mandates that companies allocate at least 2% of their average net profit to CSR activities. This study examines how this regulatory framework, along with government incentives and collaborative initiatives, has influenced corporate behaviour. The findings reveal that, while mandatory CSR requirements have increased corporate participation in social and environmental initiatives, there are concerns about superficial compliance rather than genuine impact. Incentives such as tax benefits have been effective in motivating large firms but often do not address the needs of small- and medium-sized enterprises (SMEs). Collaborative efforts, including public-private partnerships, show promise but face challenges in the coordination and alignment of goals. The study concludes that refining regulatory frameworks, enhancing support for SMEs, and improving collaborative project management are essential for making CSR practices more impactful and better aligned with India's socioeconomic and environmental goals.*

**Keywords:** Corporate Social Responsibility (CSR), Companies Act 2013, Government Regulation, Government Incentives, CSR Implementation, Social and Environmental Impact