

A legal study on corporate environmental responsibility in the light of initiatives taken by the Indian companies

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Abstract

Environmental pollution is one of the grave concerns in the present time. However, different dimensions of the problem of environmental protection and its management have taken a serious turn in the present era. Some significant initiatives adopted by the government authority to control pollution are like Corporate Environmental Responsibility, Road Traffic Rationing, Increasing Green cover alongside roads, Promoting Swachh Bharat Abhiyan, National Clean Air Programme, use of CNG as fuel in vehicles and many more. Corporate Environmental Responsibility is kind of obligation to the corporations or business companies to take environment friendly initiatives while doing their business activities. CER is accepted by multinational corporations as well as small, local organizations. The right to live in a clean and healthy environment has been recognized by the legal system and by the judiciary over a century or so. India is the first country in the world to make corporate social responsibility (CSR) mandatory. Indian companies have accepted and adopted CER practice to improve and promote environmental activities.

Keywords: environmental pollution, corporate environmental responsibility, indian companies, judiciary, sustainable, Corona Virus

Introduction

The term environment has been originated from the French word "Environia" means to surround. The term signifies both abiotic (physical and non-living) and biotic living components. The word environment means surroundings, in which organisms live. According to Cambridge Dictionary, "environment" means "the air, water and land in or on which people, animals and plants live" ^[1]. The Environment has got a precious value in human life because we get every essentials of life e.g., air water and food in our natural environment.

Contamination of our environment by pollutants and thereby causing environmental degradation is not unknown in human history. Environmental Pollution is one of the grave problems facing human civilization and other life forms on our planet today. Man is solely responsible to protect the nature and the environment which serves the entire humanity and it is the foundation of well-being of the people.

India has a history of having a compassionate attitude towards the environment. But with the passage of time the sympathetic values towards the environment have tarnished as a result of which issues relating to pollution, global warming, climate change, deforestation, soil erosion, ecological degradation are creating and increasing and most of the nation is reluctant to solve these issues and improve the environment. However, different dimensions of the problem of environmental protection and its management have taken a serious turn in the present era. Some significant initiatives adopted by the government authority to control pollution are like Corporate Environmental Responsibility, Road Traffic Rationing, Increasing Green cover alongside roads, Promoting Swachh Bharat Abhiyan, National Clean Air Programme, use of CNG as fuel in vehicles and many more.

In the present paper issues relating to Corporate Environmental Responsibility (CER) in relation to initiatives taken by Indian companies have been highlighted and discussed. The present study has been undertaken with the following objectives-to know the concept and nature of Corporate Environmental Responsibility in reference to Corporate Social Responsibility (CSR), to know and highlight the policies and relevant judicial decisions in India in connection with Corporate Environmental Responsibility and to focus the efforts taken by the India companies to improve and promote environmental practices.

Corporate Environmental Responsibility is a kind of obligation to the corporations or business companies to take environmental friendly initiatives while doing their business activities. It signifies to a company's duty to abstain from damaging natural environments and adopt some positive steps to protect the environmental resources.

The UN World Commission on Environment and Development published the Brundtland Report ^[2] in 1987, the objective of this report is to ensure progress towards the economic development without hampering natural resources or damaging the natural environment. Since then, corporate groups and business owners have adopted new and innovative strategies to protect and improve the natural environment. In the recent past, good numbers of companies of many countries have pledged to protect the natural environments.

Concept and Relationship between Corporate Social Responsibility & Corporate Environmental Responsibility

Corporate Social Responsibility is a strategic and management concept whereby companies adopt and implement social and environmental initiatives in their business operations and interactions with their stakeholders.

There are different perceptions of CSR between government, the private sector, non-governmental organizations (NGOs) and society in general and thus, the concept has no single definition. In other way, from international perspective, it can be said that, Corporate Social Responsibility is a kind of international business self-guidelines adopted by private and public companies that aims to contribute to societal goals of a philanthropic or charitable nature by engaging in or supporting or volunteering for some social development and environmental based practices.

In the past few decades the environmental issues relating CSR have been highlighted as it has been seen that the business activities of many companies are increasing day by day and they are often negligent about preserving and protecting natural resources. So it is required that stakeholders should become more environmentally aware and socially responsible. In the traditional business practice, environmental protection was considered only in regard to the public interest. Consequently, governments have started maintaining principal responsibility for ensuring management and preservation of natural resources.

Corporate Environmental Responsibility is strongly linked with the environmental aspects of Corporate Social Responsibility (CSR). It commonly focuses on the processes through which organizations can incorporate environmental issues into their operations in order to eliminate waste and emissions, maximize the efficiency and productivity of its resources and minimize practices that badly affect the natural resources of the country. It is recognized in different names in the current context (global warming, destruction of biodiversity, etc.) and becomes a pillar of development for some organizations that voluntarily engage. Corporate Environmental Responsibility is concerned about managing the use of natural resources in the most effective and efficient manner with the objective of reducing environmental impacts and financial costs.

Corporate Environmental Responsibility is, in many ways, connected to Corporate Social Responsibility, as both of them influence environmental protection. CER, however, is strictly dealt with the consideration of environmental implications and protection within the corporate strategy. The understanding of CER cannot be separated from CSR—both are interconnected and based on environmental protection. There are three major areas related to these two concepts—economic, environmental and social. CER is focused more on economic and environmental while CSR relates to social and environmental aspects. Economy, society, and environment all play significant roles in the development of an efficient and effective company strategy. These cover the environmental implications of a company's operations, some of the significant elements such as elimination of waste and emissions, Maximization the efficient use of resources and productivity, minimize the activities that might impair the enjoyment of resources by future generations.

Benefits of Corporate Environmental Responsibility

Corporate social responsibility is proved to be more profitable for companies and to extend its survivability in the markets because greater awareness on this topic, in both social and business markets, has been in high demand. Customers have responded with overall satisfaction and loyalty when companies have a better CSR, especially in

countries like Spain and Brazil. Culture has an impact on the CSR ratings, and studies, as well as human values across different nations ^[3].

This concept is deeply connected with sustainable development. This effort is concerned with protecting the environment as well as maintaining economical growth.

Some industrialists and environmentalists classify in two sets the advantages obtained from environmental strategies: internal advantages (which are a consequence of cost savings derived from a more efficient use of natural resources, reduction of fines for pollution or harmful activities to the environment and sanctions for actions against environmental laws) and external advantages (marketing benefits derived from a company's improved image and sometimes it might be achieved as social and legitimate expectations).

The environmental concerns have increasingly become a major issue being considered by states. The process of securitization has had a big impact in creating a new understanding of security. Globalization also plays a key role in the adoption of new environmental strategies as a multi-faceted process influencing modern societies, and creating interconnected and multidimensional environments. CER is accepted by multinational corporations as well as small, local organizations. A growing number of companies have discovered competitive advantages from taking environmental initiatives in many areas such as pollution prevention, energy efficiency, environmentally oriented design, supply-chain management and industry ecology ^[4].

Response of Judiciary to protect and improve the environment in reference with CER

The right to live in a clean and healthy environment is not a recent invention of the judiciary in India. The right has been recognized by the legal system and by the judiciary in particular for over a century or so. The right to live in a clean and healthy environment today has attained the status of a fundamental right the violation of which, the constitution of India will not permit. It was only from the late eighties and there after various High Courts and the Supreme Court of India have designated this right as a fundamental right. Prior to this period people enjoyed this right not as a constitutionally guaranteed fundamental right, but a right recognized and enforced by the courts of law under different laws, like the Law of Torts, Indian Penal Code, Civil Procedure Code, Criminal Procedure Code, etc ^[5].

After the Stockholm Declaration in 1972, references to a right to a decent, healthy and viable environment was incorporated in several Global and Regional Human Rights Treaties and in the declarations and resolutions of International Organizations. At the UN Conference on Environment and Development held at Rio in 1992 asserted that “human beings are at the centre of our concern for sustainable development. They are entitled to a healthy and productive life in harmony with nature” ^[6]. All persons have the right to freedom from pollution, environmental degradation and activities that adversely affect the environment, threaten life, health, livelihood, well-being or sustainable development within, across or outside national boundaries.

The Supreme Court in India is perhaps the first courts to develop the concept of right to ‘healthy environment’ as part of the right to ‘life’ under Article 21 of our Constitution.

This principle has been adopted now in various countries today.

In *Chhetriya Pradushan Mukti Sangarsh Samiti v. State of UP* [7] the Supreme Court for the first time declared that the right to environment is contemplated in Article 21 of the Constitution of India, and every citizen has a fundamental right to have the enjoyment of quality of life and living as contemplated by Article 21 of the Constitution, anything which endangers or impairs that quality of life, is entitled to take recourse to Article 32 of the Constitution of India.

In *M.C. Mehta Case* [8] was filed to determine the amount of compensation payable to the victims affected by the leakage of oleum gas from a factory. This case is considered to be one of the landmark case as it evolved a new of liability to the victims of pollution caused by an industry engaged in hazardous and inherently dangerous activity.

In *M.C.Mehta v. Kamal Nath & Others* [9], the Supreme Court held that pollution is a civil wrong. It is a tort committed against the community as a whole. A person, therefore, who is guilty of causing pollution has to pay damages (compensation) for restoration of the environment and ecology.

The Fourth *M.C.Mehta case* [10] was filed against the leather tanneries, which were polluting the holy river Ganga by letting the effluents into the river. The Apex Court issued directions to the tanneries to set up effluent treatment plants within 6 months, failing which the tanneries would be closed. The Court also held that although the closure of tanneries might result in unemployment and loss of revenue, but life, health and ecology had greater importance.

In *Modern Terry Towel Ltd. v. Solanki Muljibhai Revabhai Harijan & Others* [11], the SC held that every industry should deposit the prescribed compensation amount under pollution norms to the concerned authority before starting their business. In *Deepak Nitrite Ltd. v. State of Gujarat & others* [12], the apex court practically implements the “polluter to pay” principle to the alleged enterprise.

In *Vellore Citizen Welfare Forum v. UOI* [13], the SC propounded “the Precautionary Principle” and “Polluter Pays Principle” is part of the environmental jurisprudence of India and this principle has become the law of the land as by virtue of Article 141 of the Constitution. The Polluter Pays Principle is a globally well recognized and much appreciated environmental law principle.

Initiatives taken by Indian Companies in respect with CER

India is the first country in the world to make corporate social responsibility (CSR) mandatory, following an amendment to the Companies Act, 2013 in April 2014. Business companies can invest their profits in areas such as education, poverty, gender equality, and hunger as part of any CSR compliance.

Amid the *Covid-19 (corona virus)* outbreak, the Ministry of Corporate Affairs has notified that companies’ expenditure to fight the pandemic will be considered valid under CSR activities. Funds may be spent on various activities related to COVID-19 such as promotion of healthcare. Including preventive health care and sanitation, and disaster management.

The amendment notified in the Companies Act, 2013 requires companies with a net worth of INR 5 billion (US\$70 million) or more, or an annual turnover of INR 10 billion (US\$140 million) or more, or a net profit of INR 50

million (US\$699,125) or more, to spend 2 percent of their average net profits of three years on CSR [14].

In India, the United Nations Global Compact (UNGC) is characterized by a high participation rate, although not all intended stakeholder groups, especially labour organizations, are represented. According to the empirical findings, companies and stakeholders operating in India join the UNGC mainly to benefit from knowledge-sharing and networking. However, the CSR approach of the UNGC has not yet realized its full potential in India. Many companies therefore expressed the hope of receiving more support and benefits by joining the UNGC.

Environmental Initiatives of various companies in India: Tata Group of Companies

Tata Group Companies are strongly driven by International Benchmarks for sustainable practices in business. The Group’s contribution to conservation falls into two categories: the efforts of different Tata Companies, big and small, to preserve and enrich the environment in and around their areas of operation.

As per the study conducted by Futurescape, Tata Chemicals Ltd. has been ranked as the number one company third year in a row for sustainability and CSR practice in Responsible Business Ranking 2019 [15].

On the site of its soda ash facility in Mithapur, Gujarat, Tata Chemicals created a 150-acre reserve plot that shelters 21 species of native plants and more than 114 species of other vegetation. It is visited by over 70 species of birds, including threatened species, and is home to monitor lizards, the rare star tortoise, jackals, wild boar and the Neelgai. Inside its 1,160-acre plant, in the highly urbanized Pimpri-Chinchwad industrial belt in Pune, Tata Motors has transformed a scrubby barren area into a natural wetland habitat that covers 245 acres. This green oasis in the middle of the city serves as a natural oxygen generator and a safe haven for migratory birds [16].

Mahindra

The Indian Multinational the US\$ 7.1 billion Mahindra Group is among the top 10 industrial houses in India. The company was incorporated as Mahindra & Trade Systems and Automotive Technologies, Engineering Services, Automotive, Farm Equipment. Over the next 50 years the company gradually diversified its operations, engaging in numerous joint ventures and building expertise across a number of sectors.

The Shivaji Garden (near Gateway of India) is appreciated for its beautiful architecture and flourishing plants and flowers. Completely maintained and renovated by the Mahindra Group at a cost of Rs. 6 Lakhs, it now has pathways for pedestrians as well as new stretches of lawns and flowers. An area formerly frequented by anti-social elements has been merged with the garden, to prevent further misuse. Every effort has been taken to keep the garden in an immaculate condition and visiting hours are in place, facilitating maintenance work [17].

The environmental performance enhancement is achieved through setting and reviewing EMS Objectives and Targets, management programmes at plant level and at relevant functional levels. These are in line with the Environmental Policy approved by the sector president. Some of the key environmental initiatives and areas of achievement in Nashik site are as follows.

Exhaust provided for all stacks in paint shops, Incinerators for ensuring complete combustion of flue gases, Scrubber for removing Suspended Particulate Matter, Pollution levels monitored every six months using external professional Lab, Ambient Air, Ambient noise, Combustion Stacks, Process Stacks, Work Place Air, noise, Use of Ear Muffs, Ear plugs ensured in all high noise areas ^[18].

State of the Art combined STP (Sewage Treatment Plant) and ETP (Effluent Treatment Plant) installed in Plant, Operation and Maintenance of ETP/STP closely monitored, Effluent pollution parameters monitored, Mahindra & Mahindra group plays a major role, in fulfilling its duties towards the societal orientation, segment. Its Kisan-Mitra Initiative helps farmers generating wealth by getting education on latest agri-trends, and this way the company also generates good revenues from the wealthier and more loyal customers, and also, increase their customer base.

The Bijlee Car is an innovative, home grown, first-of-its-kind electric three wheeler, India's tried and tested battery operated vehicle. The Bijlee is an innovative "Kind to Man" technology initiative from Mahindra & Mahindra's alternate fuel programme. It is a zero emission electric powered vehicle that runs on a 72 volts DC motor. The Bijlee's 12 batteries allow the customer to do 80 km at a speed of 35 km/hour. With a replacement battery on board the vehicle can easily give 120 kms ^[19].

Hero

Hero MotoCorp reduced its water consumption by 7%. They also achieved 82% waste neutrality and improved their solar footprint by 24%. Like Mahindra, they also aim to become carbon neutral by 2040. The company has made effective plans for expanding its renewal energy base, total solar PV capacity has been enhanced to 5.6 MW. In 2017, they have added 3.0 MW solar powers in Vadodara and Haridwar Plants. The company has installed 100% LED lights that consume less power. Another commendable step is closed type cooling tower at Dharuhera Plant having a highly efficient cooling system irrespective of ambient conditions with energy reduction by 36% as a result saving of 1.17 KWh/year ^[20]. The manufacturing plant of the company is designed in such a way that it covers 1, 16,500 sq. meters of green roof which helps to conserve energy by controlling and balancing the temperature on the roof and within surrounding areas.

Havells

Havells, one of India's largest electric equipment companies ranked number 7 on Dow Jones Sustainability Index 2018. "In FY19 we generated 4.5 GWh of rooftop solar power, including 0.6. GWh generated from the newly installed rooftop solar facility in Alwar," said Havells which reduced its total energy consumption by 7% in four years ^[21].

Ashok Leyland

Ashok Leyland, the second largest commercial vehicle manufacturer in India, installed a 70 MW captive solar power project in Tamil Nadu. It is the first Indian company which manufactured first Hybrid Electric Vehicle in 2002. The first CNG Hybrid Plug-in Bus also manufactured in this company in 2010 and effectively used in the Commonwealth Games in New Delhi. Presently, over 6500 CNG buses run on the road of Delhi, Ahmedabad, Vijaywada, Mumbai and other places ^[22].

Asian Paints

Asian Paints has constructed rainwater harvesting structures near its manufacturing facilities. "We are able to replenish 544m litres of rainwater near factory locations, whereas freshwater consumption in factories was around 555m litres", the Company said ^[23]. The company has achieved a 5-Star rating for Excellence in EHS practices at the 11th Edition of CII-Southern Region EHS Excellence Awards in 2018. It also received "GreenCo Gold" Certification from CII for best green practices. The company has recognized with the "Sword of Honour -2017" for excellence in health and safety management system ^[24].

Godrej Industries

As a responsible group of companies, Godrej has always actively championed social responsibility. Sustainability in each of their group companies is guided by Good & Green Goals. Each company has a comprehensive CSR Policy along with different environmental sustainability goals for FY20. They include becoming carbon neutral, water positive, no-waste-to-landfill, reduce specific energy consumption by 30%; and use renewable energy for a quarter of its energy requirements ^[25].

Hindustan Unilever Limited

Hindustan Unilever Limited (HUL), has spent INR 126.45 crore during FY 2018-19 towards various schemes of CSR and Sustainable Development Programmes ^[26]. HUL converted approximately 15,000 tonnes of plastic waste into electricity in FY19. They also increased the share of renewable at their manufacturing units to 43%. They also plan to source 100% of its energy across its operations from renewable by 2030 ^[27].

Ambuja Cement Company

The Ambuja Cement Company follows an array of eco-friendly practices to ensure a healthier and cleaner tomorrow for the future generations. The company processed about 69,000 tonnes of plastic waste from the market. It also used about 8 million tonnes of waste-derived raw materials and fuels such as fly ash and biomass ^[28].

Wipro Ltd.

Over the past several years, Wipro has established a strong foundational framework for social and environmental initiatives, both within the organization as well as outside. Wipro's social and sustainability initiatives center for Education, Ecology, and Community Care started in 2011, Wipro Earthian, brings together two key concerns: education and sustainability. This national level programme has directly engaged more than 12500 schools and colleges, 6500 educators and 30000 students since inception. Through this programme the company also hosts a national sustainability quiz program for colleges, a unique internship program and academic partnerships with IIM-Bengaluru, IIM-Ahmedabad, Xavier University – Bhubaneswar, CEPT-Ahmedabad, IIT-Mumbai and ICT-Mumbai on developing and integrating sustainability curricula ^[29].

UltraTech Cement Ltd.

India's biggest cement company, UltraTech Cement Ltd spent INR 74.96 crore on CSR initiatives during the financial year 2018-19. It was over and above the prescribed limit of INR 61.18 crore. The company is part of the Aditya

Birla Group and a division of Grasim Industries. Ultratech Cement's CSR activities were undertaken in education (INR 36.02 crore), healthcare (INR 7.47 crore), environment & livelihood (INR 4.03 crore), rural development projects (INR 18.39 crore), social empowerment (INR 1.73 crore) and cultural heritage, art & culture protection (INR 4.41 crore) ^[30].

Larsen & Toubro Ltd.

Larsen & Toubro is a major technology, engineering, construction, manufacturing and financial services conglomerate, with global operations. Larsen & Toubro (L&T), in consultation with experts, identified water-stressed village clusters in Rajasthan, Tamil Nadu, Maharashtra and Gujarat and now works in three states. The project covers 11,006 households, and an area of 9,337 hectares in these states ^[31].

The company also works to build a collaborative eco-system comprising L&T, the community, our employees, their families, NGOs, government agencies, chambers of commerce and academic institutes to fulfil a larger social commitment. As India's leading builder of major infrastructure projects, L&T is equally committed to developing projects that will contribute to the quality of life. This includes schools, hospitals, skill training institutes, water supply & distribution and sanitation facilities.

Toyota

Toyota formulated the Toyota Environmental Challenge 2050 in 2015 as its long term vision for environmental initiatives, and in FY 2017 launched the Sixth Toyota Environmental Action Plan (FY2017-2021). Under this Action Plan, Toyota is promoting steadily, the environmental management activities, collaboration with business partners and employee education. Through these initiatives, the company may contribute to achieving SDG 3.9 in the reduction of environmental pollution, 6.3 towards the improvement of water quality and 11.6 in the environmental impact of cities, 12.4 in the management of waste ^[32].

The Environmental Management System of TKM is based mainly on three central objectives, a. ensuring compliance and no complaints, b. Minimizing environmental risk, and c. Achieving best environmental performance. In TKM, efforts have been constantly taking to reduce fresh water consumption into its operation. Membrane Bioreactor & Reverse Osmosis Technologies are set up at both the manufacturing plants for total recycled water is used in the production. The company collects around 331262 m³ of fresh water from KIABD every year. This huge amount of water is utilized for both domestic and industrial purposes ^[33]. The Company has also introduced recycling facilities in the plant area to completely dismantle and destroy the test cars, crash cars and in house vehicle waste and not produce any automotive waste.

Bharat Petroleum Corporation Limited

Bharat Petroleum Corporation Limited is a Government controlled Maharatna oil and gas company. BPCL Employees have put their effort to fight against the corona virus. They employees collectively contributed INR 4.27 crores from their salaries towards CSR for Covid-19 relief ^[34]. The CSR policies of the company also include participation in projects like Swachh Bharat Abhiyan, Waste

Management initiatives and other health and environment related issues.

Dabur

CSR policy of Dabur India Limited highlights the some social and environmental issues like promoting sanitation and healthcare system in rural areas, promoting biodiversity and sustainable development programme. In respect with environmental sustainability, the company has taken up schemes for the protection of endangered plants, species and provided solar lamps to some backward villages ^[35].

Marico

One of the FMCG companies of India, Marico is also engaged in CSR activities. The major contributions of the company in CSR activities are control of climate change, resources optimization energy-efficient manufacturing system based on less waste and less carbon emissions, green and eco-friendly building and other agri-extension, livelihood, nutritional and healthcare programmes ^[36].

Concluding Remarks

The development and progress of industrialization has manifold socio-economic problems, environmental pollution and damaging natural resources is one of them. It refers to water pollution, air pollution, noise pollution, solid waste pollution, soil contamination and many other harmful impacts on the environment. Considering the dangerous consequences on the health of society, it requires special attention. Those managing the corporate sector and industry are under a social and moral responsibility to take necessary preventive and remedial measures to safeguard the natural environment and community health and promote social welfare activities.

In many developing countries, the concept of environmental responsibility is gradually gaining acceptance and stakeholders are becoming aware of their responsibility to protect the environment. Thus, there is a transformation from "no environmental concern" to change in regulations, evolving of environmental policies and disclosure reports with more transparency and accountability. CER is still in emerging phase, progressing slowly toward proactive environmentalism and sustainability.

In the present society each and every organization be it profitable or non-profitable has a better knowledge about their environmental responsibility. They have realized the mere importance of their own responsibility towards the society and the environment in which they survive. Being the world famous motor company Toyota has launched its footstep towards the environmental responsibility. They served in most of the environmental areas such as water conservation, prevention of carbon emission and global warming, energy conservation and in renewable sources of energy.

The achievement of the environmental sustainable development goals (SDGs) mainly lies with national governments who play a crucial role to make policies and guidelines for the protection and promotion of natural environment within their countries. Apart from governmental interventions, corporate environmental responsibility practice will help to make correct environmental strategy. Therefore, a framework is needed that shows the drive for a business organization to pursue CER practice, while also demonstrating the organizational

journey a firm needs to take towards environmental sustainability. It is important for companies to be involved in CSR in general and environmental welfare through CSR in particular for meeting the sustainable development objectives.

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