Corporate Social Responsibility has been a topic of greater interest to almost all types of people in developing nations. The concept of social responsibility has become a complex one. It has a positive side as well as a negative side. On the positive side, it focuses in on solving community problems with a view to living up to public expectations. On the negative side, it aims at avoiding public criticism by restoring social balance through production of social benefits equivalent to social costs. It is also interpreted as an attitude, as a constraint, as a cost, as a goal, and as a policy. It is also defined as a social reform and a social movement. It is considered a relative term as no absolute interpretation of it at any point of time at any place is possible. It is seen as a natural objection, a moral duty, a legal compulsion, a civic responsibility or statesmanship.

Historically, there have been periods of heightened interest in CSR in the past, such as the late 1980s and early 1970s. At that time, business organizations issued calls for business to give greater attention to CSR. What is different today is that these calls are more broadly expressed, more specific, and more urgent. The calls are coming from business associations with the purpose of promoting CSR and they are also coming from governmental organizations. Moreover, the demands for greater social responsibility are coming from mainstream quarters of society, as well as protesters at global meeting of the World Trade Organization in 1999.

The present study was undertaken to examine the Corporate Social Responsibility in OIL Sector on selected entities in Assam.