

(b) if so, the broad details of the working of this machinery?

The Deputy Minister of Finance (Shri B. R. Bhagat): (a) and (b). If the Honourable Member has in view the small fee which Indian traders and businessmen charge their customers or clients on each transaction and the proceeds of which are to be devoted to various religious or charitable purposes, such customary receipts and the corresponding expenditure are left out of account for income-tax purposes, so long as the receipts are spent on genuine charities from which the assessee does not derive any personal benefit. In the course of their examination of the account books, Income-tax Officers exercise a check on such accounts and add back any amount which is used directly or indirectly for the business or private purposes of the assessee.

Aid from Colombo Powers

*507. **Shrimati Ha Palchoudhuri:** Will the Minister of Finance be pleased to state:

(a) whether India has been able to secure any concrete aid for the Second Five Year Plan from the Colombo Powers as a result of the recent conference of the Colombo Plans Consultative Committee held at Saigon during October, 1957;

(b) if so, the details thereof; and

(c) if not, the reasons therefor?

The Deputy Minister of Finance (Shri B. R. Bhagat): (a) to (c). The Colombo Plan Consultative Committee at its annual meetings reviews generally the economic development in the region and does not consider any specific programmes for assistance.

Naga Hostiles in Manipur

*508. **Shri L. Achaw Singh:** Will the Minister of Home Affairs be pleased to state:

(a) whether the attention of Government has been drawn to a news-item published by P.T.I. on 6th Nov-

ember, 1957 from Shillong regarding infiltration of armed Nagas in Manipur;

(b) whether it is a fact that 30 Nagas looted a shop at Tadubi, within Manipur territory and property worth Rs. 7000 was taken away on the night of the 1st November, 1957;

(c) whether it is a fact that on the same night the armed Nagas raided several villages near Chingmei Khunou and Chingmei Khullen; and

(d) if so, the steps taken to check the hostile activities in Manipur?

The Minister of State in the Ministry of Home Affairs (Shri Datar): (a) Yes.

(b) There was a dacoity at Tadubi on the 1st/2nd November, 1957 when property worth Rs. 6500 approximately is alleged to have been looted. The case is under investigation by the Police.

(c) Two villages, namely, Chingmei Khunou and Chingmei Khullen, were raided.

(d) Necessary Security measures have been taken.

Enquiry into the death of Dr. B. R. Ambedkar

*509. **Shri D. A. Katti:** Will the Minister of Home Affairs be pleased to state:

(a) whether the enquiry into the causes that led to the death of Dr. B. R. Ambedkar has been completed by the Deputy Inspector General of Police, Delhi;

(b) if so, with what result; and

(c) if the enquiry has not been completed, the reasons therefor?

The Minister of State in the Ministry of Home Affairs (Shri Datar): (a) Yes.

(b) The enquiry shows that Dr. Ambedkar's death was due to natural causes.