utilised by the Russian side for import of any goods and services that are permissible for export under our Export-Import policy

(c) to (e) Exports are finalised through direct business negotiations between Russian importers and Indian exporters, subject to opening of Letters of Credit against debt repayment by the Russian Vnesheconombank (BFEA)

Computerisation of Tax Deposits

1663 SHRI SHRAVAN KUMAR PATEL Will the Minister of FINANCE be pleased to state

- (a) whether the Government have decided to computerise the operations of both Central Board of Direct Taxes and Central Board of Excise and Customs
- (b) if so the details of the proposals in this regard and
- (c) the time by which the process is likely to be completed?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M V CHANDRASHEKHARA MURTHY) (a) Yes Sir

(b) The Govt have decided to computerise the operations of both of Revenue Boards in a systematic and comprehensive manner Computerisation of Customs Houses was started in 1986 and most of these will be covered by 1995 Computerisation of Central Excise also started in 1986 and all the Collectorates are likely to be covered by the end of 1994. Limited computerisation of the Income tax side has been started and bigger computer systems are

proposed to be installed in the large cities during 1994-95

(c) Computerisation is a continuous process

Debt Relief to Leather Manufacturers

1664 SHRI ARVIND TRIVEDI Will the Minister of FINANCE be pleased to state

- (a) whether leather manufacturers have been included under the category of rural artisans
- (b) if so the debt relief provided to the leather manufacturers in Gujarat so far under the Agricultural and Rural Debt Relief (ARDR) Scheme, 1990 by the Cooperatives and Regional Rural Banks, separately and
- (c) the amount for which the claims have been submitted by the Government of Gujarat in this regard and the amount actually disbursed so far?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE AND MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY **AFFAIRS** (DR. ABRAR AHMED) (a) The Reserve Bank of India's (RBI) guidelines for priority sector advances define artisans, as artisans (irrespective of location) engaged in utilisation of locally available natural resources and/or human skills, in villages and small towns with a population not exceeding 50,000. Accordingly, leather manufacturers would be under the category of artisans.

(b) and (c). The Government of India .formulated the Scheme of