

# ***Air-India Limited***

## ***Sixth Annual Report 1951***

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### **DIRECTORS**

J. R. D. TATA, *Special Director, Chairman.*

J. D. CHOKSI, *Vice Chairman.*

K. C. BAKHLE, *Special Director.*

THE HON'BLE SARDAR BAHADUR SIR SOBHA SINGH,

N. H. TATA,

GAUTAM SARABHAI,

NEVILLE N. WADIA,

RAMNIWAS RAMNARAIN RUIA,

S. N. BILGRAMI.

### **BANKERS**

IMPERIAL BANK OF INDIA.

THE CENTRAL BANK OF INDIA LIMITED.

THE BANK OF BARODA LIMITED.

### **SOLICITORS**

MESSRS. WADIA GHANDY & CO.

### **AUDITORS**

MESSRS. A. F. FERGUSON & CO.

*Chartered Accountants.*

### **SECRETARIES AND TREASURERS**

MESSRS. TATA INDUSTRIES LIMITED.

### **REGISTERED OFFICE**

NEW INDIA ASSURANCE BUILDING, MAHATMA GANDHI ROAD, FORT, BOMBAY, I.



**NOTICE**

THE SIXTH ANNUAL GENERAL MEETING OF AIR-INDIA LIMITED, will be held on Wednesday, 18th June, 1952 at 5 P.M. (S.T.) at the Registered Office of the Company, New India Assurance Building, Mahatma Gandhi Road, Fort, Bombay, to transact the following business:—

1. To receive and adopt the Directors' Report and Audited Profit & Loss Account and Balance Sheet for the year ended 31st December, 1951.
2. To elect a Director in place of Sir Sobha Singh, who retires by rotation and is eligible for re-election.
3. To elect a Director in place of Mr. J. D. Choksi, who retires by rotation and is eligible for re-election.
4. To elect a Director in place of Mr. N. H. Tata, who retires by rotation and is eligible for re-election.
5. To appoint Auditors for the current year and to fix their remuneration.

The Transfer Books of the Company will be closed from Friday, the 6th June, 1952 to Thursday, the 19th June, 1952 both days inclusive.

By Order of the Directors,  
TATA INDUSTRIES LIMITED, SECRETARIES & TREASURERS,  
K. C. BAKHLE

Bombay, 16th May, 1952.

Director.



## DIRECTORS' REPORT

### TO THE SHAREHOLDERS,

The Directors present herewith their Sixth Report with the audited Statement of Accounts for the year ended 31st December 1951.

### ACCOUNTS

The Directors regret to record that the year's operations resulted in a loss of Rs. 5·13 lakhs. Some of the major factors which contributed to this financial situation are mentioned below.

Owing to the dispute between the Iranian and British Governments over the Anglo-Iranian Oil Company, and the consequent closing of the oil refinery at Abadan, the Government of India imposed certain restrictions on the consumption of aviation fuel in July 1951. These necessitated curtailment of all charter operations for the greater part of the latter half of 1951, and the cancellation of certain scheduled services; as a result, the gross traffic revenue for the year fell by 12% as compared with 1950.

Expenditure, on the other hand, increased due to the grant of an increment to all staff from 1st July 1951, (as announced by the Chairman at the last Annual General Meeting of the Company), to an enhancement of the scale of dearness allowances from 1st June 1951, to a reduction in the amount of subsidy from Government as rebate on aviation fuel, to increases in the price of aviation fuel twice during the last four months of the year under report, and to the payment of income and business profits taxes for 1947 and 1948, in excess of the provision made for these taxes in previous accounts and which taxes were finalised by the Income-tax Authorities in 1951.

The Company has in Pakistan fairly substantial balances which cannot be repatriated for the present. While the transactions from 1st April

1951 to the end of the year have been booked at the official rate in the Profit & Loss Account, the assets and liabilities in Pakistan have been valued in the Balance Sheet at the rate of one Pakistan rupee=one Indian rupee.

### SUBSIDY SCHEME

In last year's Report, reference was made to the important recommendations of the Air Transport Inquiry Committee. One of these was the continuance of the rebate on aviation fuel, on the scale which existed in 1950, to the end of 1951 and on a reduced scale for 1952. Thereafter, a system of subsidies was recommended, so as to enable airline operators to earn a profit of 8 per cent on fixed assets on a formula based on the A.T.I.C.'s standard costs and estimated revenues.

The Directors regret to report that Government did not implement these recommendations. The rebate at the rate of 9 annas per gallon was allowed only to the end of March 1951; it was reduced to 8 annas per gallon from April to the end of September 1951. From 1st October, it was stopped altogether.

Government subsequently introduced a scheme of subsidy to take effect from October 1951, the principal features of which are:

- (1) Payment of an amount, if any, by which the total revenue of an operator falls short of either the actual cost or of the A.T.I.C.'s standard cost (as revised from time to time by the A.T.L.B.), whichever is less.
- (2) Payment of a special subsidy equal to half the amount, if any, by which the actual cost is lower than the standard cost. (This payment has to be reserved for capital expenditure only).
- (3) The above payments, in the aggregate not to exceed such amount as would have been payable at a rebate rate of 8 annas per gallon of aviation fuel consumed.



Your Company did not become eligible to receive any subsidy under this scheme because its costs and revenues were both higher than the standard costs. The Company made representations to Government, mentioning difficulties caused by factors beyond its control, in reducing its costs to the level determined by the A.T.I.C. The Air Transport Association of India, of which your Company is a member, also submitted to Government that the subsidy scheme sanctioned by Government should be amended so as to provide for adjustments for factors, which were peculiar to each company and beyond its control; it pressed for the subsidy rates current upto the end of September 1951 being extended to the end of 1951; Government were asked also to consider making *ad hoc* payments to off-set increases in the price of aviation fuel and a revision of the subsidy scheme based on A.T.I.C.'s standard costs revised in the light of recent increases.

Your Company has only a few days ago received intimation from Government that a rebate at the rate of 8 annas per gallon will be paid for scheduled services operated during October, November and December 1951. The amount of this subsidy has been taken into account in the figures presented in the Profit & Loss Account and the Balance Sheet.

## OPERATIONS AND FLEET

The operations of the Company in terms of miles flown declined by approximately 21% during 1951 compared with 1950. The Company had to withdraw from Calcutta-Assam charter operations because the rates became uneconomic.

The routes and frequencies operated by the Company as on 31st December 1951 are shown in a statement on page 14. The Bombay-Ahmedabad-Jaipur-Delhi service was suspended in July due to the shortage of aviation fuel. The

frequency of the Bombay-Karachi non-stop service was reduced from 7 to 2 services a week due to the fall in traffic on the route. Since the end of the year, the situation improved and the frequency has been increased to 4 services a week.

As on 31st December 1951, the Company possessed 11 Dakotas, 7 Vikings and 1 Sky-master.

## AIR-INDIA INTERNATIONAL

The operations of Air-India International Limited, of which your Company are the General Technical Managers and Chief Booking Agents in India, disclosed further marked improvement during the year. The capacity ton miles operated increased from 10,903,000 to 14,103,000. The number of passengers increased by 61% over the previous year's figure. The financial results of the Company are also satisfactory.

STAFF	1950.	1951.	Reduction in 1951.
Number of employees at the end of the year .. ..	3,157*	3,115	
Add—Employees seconded to Air- India International in India on a 100% basis .. ..	45	61	
	3,202	3,176	26
Average number of employees during the year .. ..	3,300	3,184	116

\*The figure given in the previous year's Report was as at the end of November 1950 and not as at the end of the year.



Your Company is entitled to charge and has charged to Air-India International salaries for such members of the staff who either work wholly or partly for Air-India International. On this basis, out of 3,176 men on the payroll of Air-India, at the end of 1951, it can be said that the charge made in respect of salaries represents a recovery for the services of approximately 770 men (as against approximately 658 men during 1950). The total reduction of employees reflects, thus, loss by attrition and an increased absorption of men on A. I. I. work. No retrenchment of staff was carried out. Even the present Air-India staff includes a number surplus to the requirements of the Company and unless there is an expansion in its business, or a further expansion in the business of Air-India International, such surplus will continue to be a financial burden on the Company. Were it not for the fact that during 1951 the operations of Air-India International increased by approximately 30 per cent over those of the previous year, this surplus would have been far greater.

In the meantime, the Air-India Employees' Union raised the question of revision of Provi-

dent Fund and Gratuity Rules, and certain other questions which were eventually settled since the close of the year in adjudication proceedings before the Industrial Tribunal.

## DIRECTORS

During the year Mr. K. C. Bakhle was appointed Special Director vice Mr. A. D. Shroff resigned.

In accordance with the requirements of the Indian Companies Act and the Articles of Association of the Company, Sardar Bahadur Sir Sobha Singh, Mr. J. D. Choksi and Mr. N. H. Tata retire by rotation and are eligible for re-election.

The Shareholders are requested to elect Auditors for the current year and to fix their remuneration.

On behalf of the Directors,

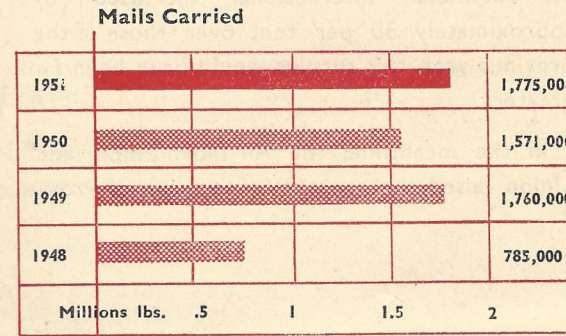
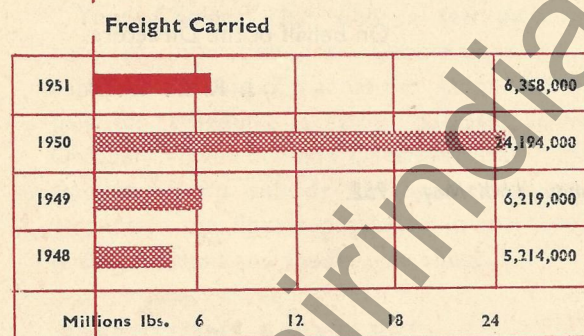
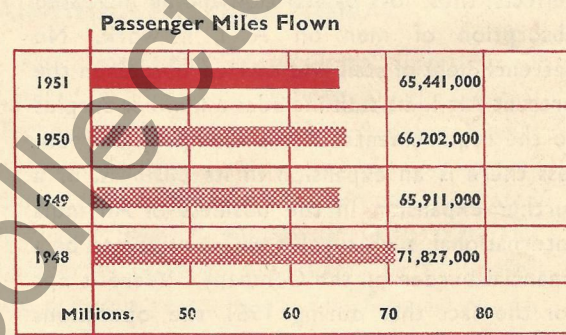
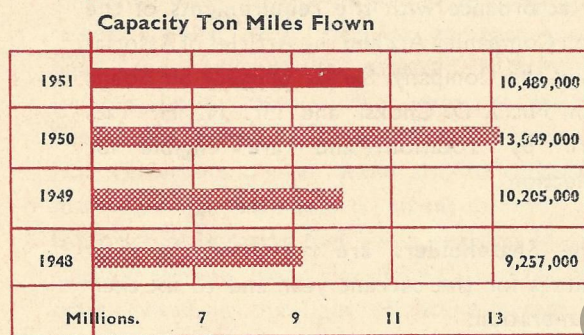
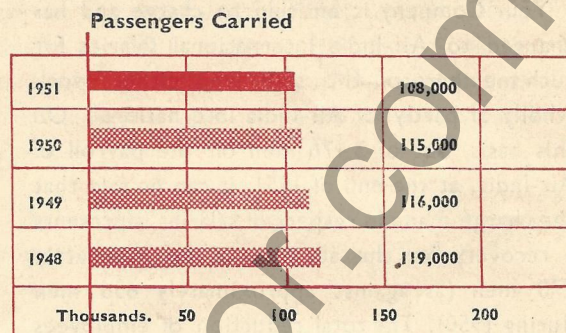
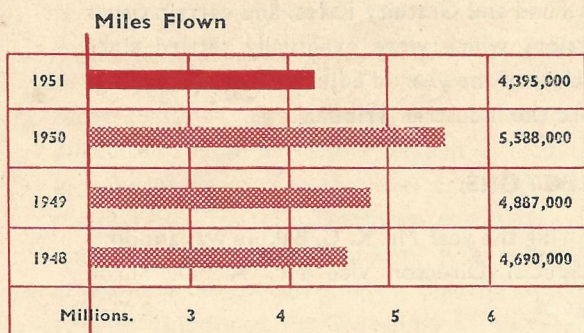
J. R. D. TATA

Chairman.

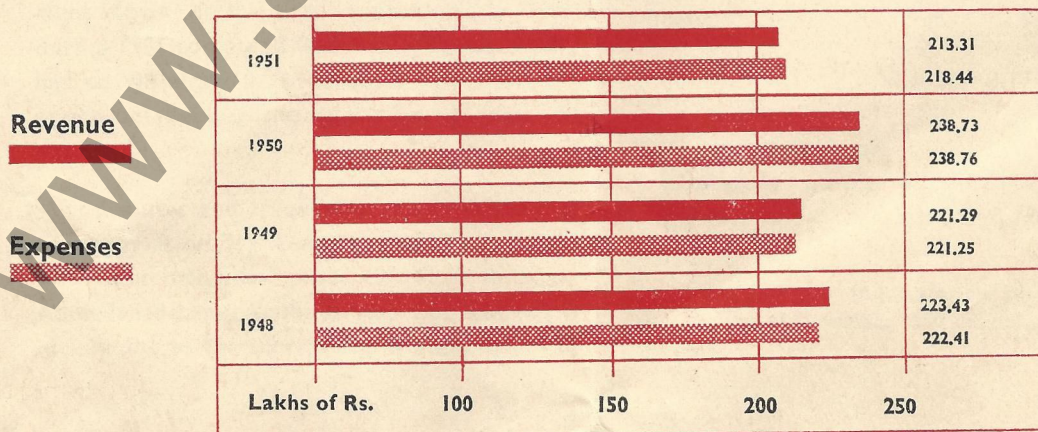
Bombay, 16th May, 1952.



## Statistics



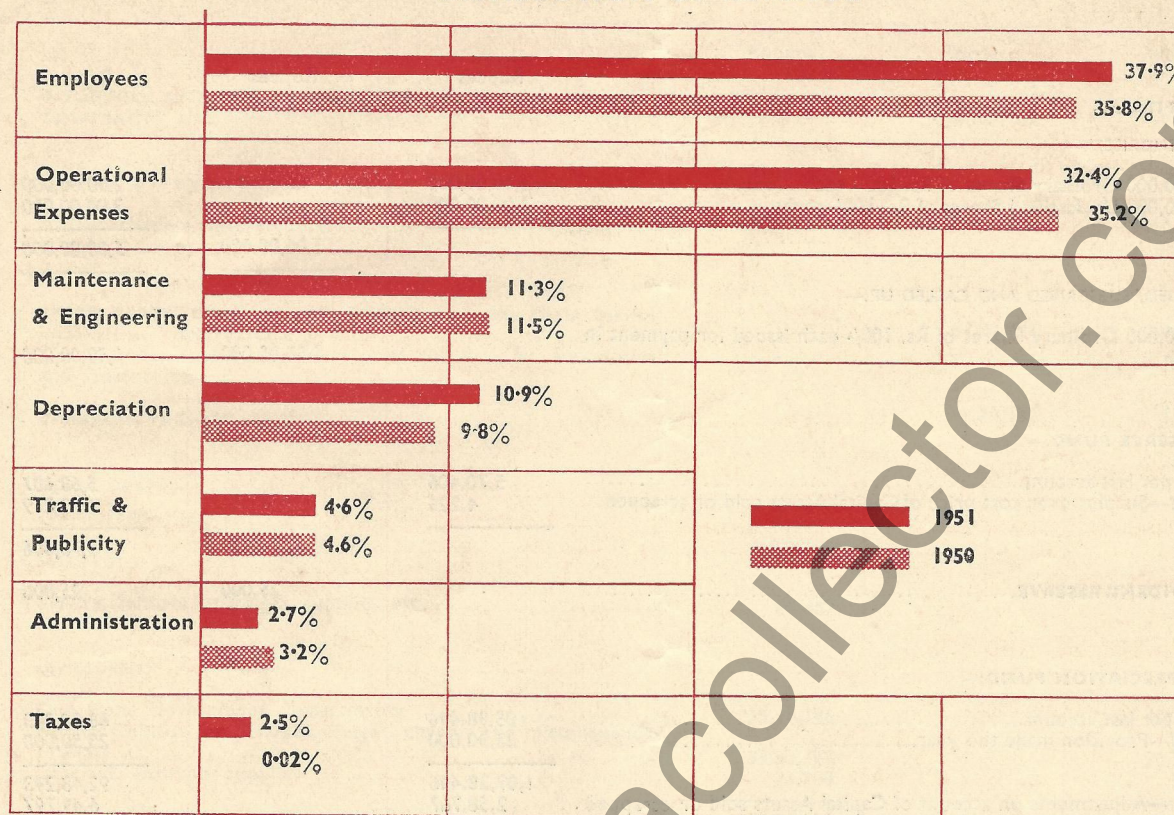
## Total Revenue and Expenses





# ANNUAL REPORT 1951

## DISTRIBUTION OF REVENUE



## AUDITORS' REPORT

TO THE SHAREHOLDERS OF AIR-INDIA LIMITED.

We have audited the annexed Balance Sheet of AIR-INDIA, LIMITED, as at 31st December, 1951, and also the annexed Profit and Loss Account of the Company for the year ended on that date, from both of which annas and pies have been eliminated, and report that:

- we have obtained all the information and explanations which we have required;
- in our opinion the annexed Balance Sheet and Profit and Loss Account referred to in the report are drawn up in conformity with the Law;
- such Balance Sheet exhibits a true and correct view of the state of the Company's affairs, according to the best of our information and explanations given to us, and as shown by the books of the Company; and
- in our opinion books of account have been kept by the Company for the period under report as required by Section 130 of the Indian Companies Act, 1913.

A. F. FERGUSON & CO.

Chartered Accountants.

Bombay, 16th May, 1952.



### CAPITAL AND LIABILITIES.

1951

1950

	Rupees	Rupees	Rupees
<b>CAPITAL:—</b>			
<b>AUTHORISED:—</b>			
2,00,000 Ordinary Shares of Rs. 100/- each.....	2,00,00,000		2,00,00,000
3,00,000 Unclassified Shares of Rs. 100/- each.....	3,00,00,000		3,00,00,000
		5,00,00,000	5,00,00,000
<b>ISSUED, SUBSCRIBED AND CALLED UP:—</b>			
1,50,000 Ordinary Shares of Rs. 100/- each issued for payment in cash .....		1,50,00,000	1,50,00,000
<b>RESERVE FUND:—</b>			
As per last account.....	5,70,406		5,68,187
Add—Surplus over cost price of Capital Assets sold or scrapped..	4,225		2,219
		5,74,631	5,70,406
<b>DIVIDEND RESERVE.....</b>		25,000	25,000
<b>DEPRECIATION FUND:—</b>			
As per last account.....	85,98,446		68,98,243
Add—Provision made this year.....	23,30,000		23,50,000
	1,09,28,446		92,48,243
Less—Adjustments on account of Capital Assets sold or scrapped ..	2,58,767		6,49,797
		1,06,69,679	85,98,446
<b>PROVISION FOR TAXATION.....</b>		2,00,000	....
<b>PROVISION FOR LEAVE &amp; PASSAGE.....</b>		19,267	19,267
<b>PROVISION FOR BAD AND DOUBTFUL DEBTS:—</b>			
As per last account.....	1,76,579		1,59,594
Add—Provision made this year.....	....		78,000
	1,76,579		2,37,594
Less—Amount actually written off.....	8,673		61,015
		1,67,906	1,76,579
<b>LOANS UNSECURED:—</b>			
Demand Cash Credit from Imperial Bank of India.....	29,62,034		36,69,999
Interest accrued on above.....	487		343
		29,62,521	36,70,342
<b>Carried forward.</b>		2,96,19,004	2,80,60,040



# ANNUAL REPORT 1951

31st DECEMBER, 1951

## PROPERTY AND ASSETS.

1951

1950

	Rupees	Rupees	Rupees
<b>GOODWILL AND INTANGIBLE ASSETS INCLUDING AIR MAIL CONTRACTS, ETC.....</b>		20,00,000	20,00,000
<b>CAPITAL EXPENDITURE AT COST:—</b>			
As per Schedule annexed. .... (Depreciation as per contra)		1,46,81,706	1,47,00,360
<b>SPARE PARTS, CONSUMABLE STORES (including Cabin Service materials, etc.) AND TOOLS.....</b> (At or under cost as per inventories certified by Secretaries and Treasurers).		64,94,027	64,88,207
<b>STORES-IN-TRANSIT .....</b>		2,72,323	2,64,112
<b>BOOK DEBTS:—</b>			
CONSIDERED GOOD:—			
SECURED:			
Sundry Debtors for freight, supplies, etc. ....	65,467		77,615
UNSECURED:			
Due from Government Departments .....	14,18,186		10,18,196
Sundry Debtors for passages, freight, charter and miscellaneous receipts .....	34,63,772		28,41,364
Sundry Debtors for supplies .....	23,708		90,862
	49,71,133		40,28,037
CONSIDERED DOUBTFUL:—			
Sundry Debtors for passages, freight, miscellaneous receipts and charters.....	1,62,804		1,76,137
		51,33,937	42,04,174
<b>LOAN:—</b>			
Loan for construction of quarters secured by deposit of Title Deeds.....		66,953	76,947
<b>ADVANCES:—</b>			
Loans to Staff.....	11,426		21,630
Prepaid Expenses including Insurance, Travelling expenses, etc...	1,45,176		1,53,178
Sundry Deposits with Government Departments, etc.....	50,431		35,510
For purchase of Equipment and Stores.....	43,432		5,296
		2,50,465	2,15,614
<b>ADVANCE PAYMENT AGAINST TAXES.....</b>		4,46,012	.....
<b>INVESTMENT AT COST:—</b>			
20,000 Ordinary Shares of Air-India International Ltd. of Rs. 100/- each fully paid (Market Value being Rs. 12,00,000 at Rs. 60/- per share) .....		20,00,000	20,00,000
<b>INTEREST ACCRUED ON CALL DEPOSIT.....</b>		3,049	620
Carried forward.		3,13,48,472	2,99,50,034



### CAPITAL AND LIABILITIES.

1951

1950

	Rupees	Rupees	Rupees
Brought forward.		2,96,19,004	2,80,60,040
UNCLAIMED DIVIDENDS.....		13,841	14,874
LIABILITIES:—			
For Goods supplied .....	5,87,325		4,23,151
For Expenses.....	3,63,362		5,26,108
For Other Finance .....	18,88,628		18,28,405
		28,39,315	27,77,664
EMPLOYEES' DEPOSITS (as per contra).....		1,90,000	1,85,000
DEPOSITS FROM AGENTS AND OTHER PARTIES.....		94,500	98,150
ADVANCE PAYMENTS:—			
Premium from Apprentices.....	3,052		11,180
Passenger Receipts .....	3,40,214		3,97,292
Miscellaneous Receipts .....	17,866		1,488
		3,61,132	4,09,960
PROFIT AND LOSS ACCOUNT:—			
Balance as per Appropriation Account (subject to provision for taxation including liability for previous years) .....		....	25,049
Total.		3,31,17,792	3,15,70,737

Note:—Pakistan assets and liabilities included in the Balance Sheet as at 31st December 1951 have been valued at 100 Pak rupees=100 Indian rupees.

Please also see Note at foot of Profit & Loss Account on page 12.

### CONTINGENT LIABILITIES :

There is a contingent liability not admitted by the Company in respect of claims made by some of the employees for increased service terms. The Company has appealed to the Appellate Tribunal against the Award of the Industrial Tribunal dated 6th September, 1951.

As per our report annexed.

A. F. FERGUSON & CO.

Chartered Accountants.

Bombay, 16th May, 1952.



### CAPITAL AND LIABILITIES.

1951

1950

	Rupees	Rupees	Rupees
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LIABILITIES:—			
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As per our report annexed.

A. F. FERGUSON & CO.

Chartered Accountants.

Bombay, 16th May, 1952.



# ANNUAL REPORT 1951

31st DECEMBER, 1951

PROPERTY AND ASSETS.		1951	1950
	Rupees	Rupees	Rupees
Brought forward.		3,13,48,472	2,99,50,034
<b>CASH AND BANK BALANCES:—</b>			
Cash (including Cheques) in hand.....	2,15,555		2,83,126
Cash in Transit .....	57,808		2,73,267
With Banks on Current Accounts.....	3,69,542		2,46,064
Call Deposits with Bank.....	3,00,000		3,00,000
Fixed Deposit with Bank. ....	8,500		....
In Current Accounts with Foreign Agents.....	45,104		2,37,196
		9,96,509	13,39,653
<b>ASSETS EARMARKED AGAINST EMPLOYEES' DEPOSITS:—</b>			
Government Securities, etc. (Face Value).....	1,14,700		1,04,700
Fixed Deposit with the Central Bank of India Ltd., Bombay.....	65,300		80,300
Fixed Deposit with the Central Bank of India, Ltd., Karachi.....	5,000		....
Fixed Deposit with Imperial Bank of India, Colombo.....	5,000		....
		1,90,000	1,85,000
<b>ASSETS EARMARKED AGAINST DEPOSITS FROM AGENTS AND OTHER PARTIES:—</b>			
Government Securities (Face Value).....	12,000		12,000
Fixed Deposit with the Central Bank of India Ltd., Bombay.....	78,400		82,050
Fixed Deposit with the Central Bank of India Ltd., Karachi.....	4,000		2,000
		94,400	96,050
<b>PROFIT AND LOSS ACCOUNT:—</b>			
Balance as per Appropriation Account.....		4,88,411	....
Total.		3,31,17,792	3,15,70,737

J. R. D. TATA

Chairman.

TATA INDUSTRIES LIMITED, Secretaries & Treasurers.

K. C. BAKHLE

Director.

J. D. CHOKSI  
N. H. TATA  
GAUTAM SARABHAI  
NEVILLE N. WADIA  
R. R. RUJA  
K. C. BAKHLE

Directors.



## PROFIT AND LOSS ACCOUNT FOR THE

	1951	1950
	Rupees	Rupees
Salaries and Wages.....	1,07,53,617	1,03,78,972
Less—*Recovered From Air-India International Ltd. Rs. 30,17,368		23,10,819
„ Cost of labour capitalised on additions to Company's assets..... „ 1,29,164	31,46,532	37,150
	76,07,085	80,31,003
Fuel & Oil .....	56,85,701	67,81,152
*Operational Expenses including hangarage etc. ....	7,97,695	10,16,806
*Maintenance and Engineering including consumption and write-off of Stores and Spare Parts .....	24,19,296	27,54,408
Traffic Department Expenses .....	4,43,821	5,19,133
Passenger Service including food, hotel accommodation and transport.....	4,77,449	5,03,030
Publicity and Advertising.....	52,105	73,365
*Office Expenses .....	2,05,290	2,33,938
*Miscellaneous Expenses .....	83,073	1,11,904
Company's Contribution to Provident Fund.....	5,75,901	5,68,710
Less—*Recovered from Air-India International Ltd.....	1,57,496	1,20,370
	4,18,405	4,48,340
INSURANCE PREMIA :—		
For Aircraft. ....	4,38,945	3,93,869
*For Aircrew and Ground Staff .....	62,284	70,181
For Legal Liability and Other Assets.....	2,26,511	2,26,671
	7,27,740	6,90,721
Auditors' Fees .....	10,000	10,000
Interest .....	58,832	1,10,214
Payment to Air India International on Account of Adjustment for Salaries and Expenses of previous year.....	.....	1,60,000
Provision for Bad and Doubtful Debts .....	.....	78,000
Income Tax paid for previous years.....	3,27,847	3,637
Provision for Taxation .....	2,00,000	.....
Provision for Depreciation .....	23,30,000	23,50,000
Total Expenditure.....	2,18,44,339	2,38,75,651
Total.	2,18,44,339	2,38,75,651

\*Subject to adjustment on finalisation of the allocation of expenses between Air-India Limited and Air-India International Limited for the years 1950 and 1951.

Note:—From 1st April 1951 to 31st December 1951 Pakistan transactions have been included in the Profit & Loss Account at the rate of 100 Pak rupees = 144 Indian rupees.  
Please also see Note at foot of the Balance Sheet on page 10.

## APPROPRIATION ACCOUNT

	1951	1950
	Rupees	Rupees
Balance brought down from Profit and Loss Account .....	5,13,460	2,556
Balance transferred to Balance Sheet (subject to provision for taxation including liability for previous years). ....		25,049
Total.	5,13,460	27,605

As per our report annexed,

A. F. FERGUSON & CO.

Chartered Accountants,

Bombay, 16th May, 1952.



# ANNUAL REPORT 1951

## YEAR ENDED 31st DECEMBER, 1951

		1951	1950
	Rupees	Rupees	Rupees
Traffic Revenue.....	1,80,92,126		2,05,45,835
Less—Commission paid to Booking Agents.....	4,82,506		4,35,548
		1,76,09,620	2,01,10,287
Commission earned from other Airlines .....		5,91,283	5,49,012
Technical Management Fee from Air-India International Ltd.....		5,41,290	4,86,086
Rebate of Tax on Aviation Spirit .....		9,54,143	12,80,346
Handling and Servicing Receipts.....		8,17,161	5,86,180
*Miscellaneous Receipts .....		6,95,668	6,60,206
Net profit (excluding Capital surplus) on Assets sold or scrapped ..		1,11,633	1,65,149
Interest .....		8,504	34,851
Transfer Fees.....		1,577	978
Total Revenue .....		2,13,30,879	2,38,73,095
Balance being loss carried down to Appropriation Account.....		5,13,460	2,556
Total.		2,18,44,339	2,38,75,651

## AS AT 31st DECEMBER, 1951

		1951	1950
	Rupees	Rupees	Rupees
Balance as per last year's account .....		25,049	27,605
Balance transferred to Balance Sheet.....		4,88,411	....
Total.		5,13,460	27,605

TATA INDUSTRIES LIMITED, Secretaries & Treasurers,

K. C. BAKHLE

Director.

J. R. D. TATA

Chairman.

J. D. CHOKSI

N. H. TATA

GAUTAM SARABHAI

NEVILLE N. WADIA

R. R. RUIA

K. C. BAKHLE

Directors.



**SCHEDULE ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31st DECEMBER, 1951**  
**CAPITAL EXPENDITURE AS AT 31st DECEMBER, 1951.**

Assets	As per last Account at cost.	Additions during the year.	Deductions during the year.	Gross Block at cost as at 31st December, 1951.
	Rupees	Rupees	Rupees	Rupees
Airframes .. .. .	62,75,457	1,35,990	1,78,443	62,33,004
Aero Engines .. .. .	30,49,808	28,299	80,466	29,97,641
Buildings .. .. .	12,97,001	....	....	12,97,001
Vehicles .. .. .	11,46,117	8,451	12,535	11,42,033
Workshop Equipment .. .. .	11,15,393	39,135	....	11,54,528
Furniture and Fixtures .. .. .	11,81,210	29,212	2,485	12,07,937
Electrical Fittings and Installations ..	6,35,374	14,188	....	6,49,562
Total ..	1,47,00,360	2,55,275	2,73,929	1,46,81,706

**ROUTES & FREQUENCIES OPERATED AS ON 31-12-1951**

Route.	Mileage.	Frequency.
Bombay-Ahmedabad-Karachi	647	Daily
Bombay-Karachi	545	Twice weekly
Bombay-Madras-Tiruchirapalli-Colombo	1112	Daily
Bombay-Delhi (Day service)	708	"
Bombay-Delhi (Night service)	708	"
Bombay-Calcutta	1041	"
Madras-Bangalore-Coimbatore-Cochin-Trivandrum	517	"