# IPC Section 256: Having possession of instrument or material for counterfeiting Government stamp.

## IPC Section 256: Having Possession of Instrument or Material for Counterfeiting Government Stamp  
  
Section 256 of the Indian Penal Code (IPC) complements Section 255 (counterfeiting government stamps) by criminalizing the possession of instruments or materials intended for the purpose of counterfeiting government stamps. This section aims to prevent the very act of preparation for counterfeiting, thereby nipping the crime in the bud and further protecting the integrity of government revenue systems.  
  
\*\*The Precise Wording of Section 256:\*\*  
  
"Whoever has in his possession any instrument or material for the purpose of counterfeiting any stamp issued by Government for the purpose of revenue, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both."  
  
\*\*Elaboration and Interpretation:\*\*  
  
\*\*1. "Has in his possession":\*\* This phrase implies conscious and deliberate possession or control over the instrument or material. It doesn't necessarily require physical possession; constructive possession, where the accused has the power and intention to exercise control over the items, even if they are not physically present with them, is sufficient. For example, if the instruments are stored in a locker controlled by the accused, or if they have entrusted the materials to someone else for safekeeping, they may still be considered to be in possession.  
  
\*\*2. "Any instrument or material":\*\* This covers a wide range of items that could be used in the counterfeiting process. "Instrument" refers to tools and equipment specifically designed or adapted for counterfeiting, such as:  
  
\* \*\*Engraving tools:\*\* Used for carving designs onto plates or dies.  
\* \*\*Printing presses or equipment:\*\* Used to produce counterfeit stamps.  
\* \*\*Dies and plates:\*\* Metal plates or blocks used to imprint the design of the stamp.  
\* \*\*Cutting tools:\*\* Used to shape and cut the counterfeit stamps.  
  
  
"Material" refers to substances used in the production of counterfeit stamps, including:  
  
\* \*\*Special paper:\*\* Paper with specific characteristics similar to that used for genuine stamps.  
\* \*\*Special inks:\*\* Inks that match the color and composition of genuine stamp inks.  
\* \*\*Adhesives:\*\* Used to affix the counterfeit stamp.  
\* \*\*Chemicals:\*\* Used in the processing or preparation of counterfeit stamps.  
  
\*\*3. "For the purpose of counterfeiting":\*\* This is the crucial element of the offence. The prosecution must establish beyond reasonable doubt that the accused possessed the instrument or material with the specific intention of using it to counterfeit government revenue stamps. Mere possession of these items is not enough; the intent to counterfeit must be proven. This can be inferred from circumstantial evidence, such as:  
  
\* \*\*Quantity of materials:\*\* Possessing a large quantity of materials might suggest an intention to counterfeit rather than legitimate use.  
\* \*\*Other evidence of counterfeiting activity:\*\* The presence of counterfeit stamps, partially completed counterfeits, or other evidence of counterfeiting in the accused's possession strengthens the inference of intent.  
\* \*\*Statements made by the accused:\*\* Any admissions or statements by the accused indicating their intention to counterfeit can be used as evidence.  
\* \*\*Expert testimony:\*\* Expert analysis of the instruments or materials can help establish their suitability for counterfeiting and support the prosecution's case.  
  
  
\*\*4. "Any stamp issued by Government for the purpose of revenue":\*\* This phrase is identical to the one used in Section 255 and specifies that the offence relates only to stamps used for revenue collection, such as postal stamps, revenue stamps, and fiscal stamps. It doesn't cover other types of government stamps used for authentication or identification.  
  
  
\*\*5. "Punishment":\*\* The punishment for this offence is imprisonment of either description (rigorous or simple) for up to three years, or a fine, or both. The court has the discretion to decide the appropriate punishment based on the specific facts and circumstances of the case.  
  
  
\*\*Elements of the Offence:\*\*  
  
The prosecution needs to prove the following elements beyond a reasonable doubt to secure a conviction under Section 256:  
  
\* \*\*Possession:\*\* The accused had possession of the instrument or material.  
\* \*\*Nature of instrument or material:\*\* The instrument or material was suitable for counterfeiting government stamps.  
\* \*\*Purpose of possession:\*\* The accused possessed the instrument or material for the purpose of counterfeiting government revenue stamps.  
\* \*\*Government-issued stamp:\*\* The intended target of the counterfeiting was a stamp issued by the government for revenue purposes.  
  
  
\*\*Significance and Impact:\*\*  
  
Section 256 plays a preventative role in combating the counterfeiting of government revenue stamps. By criminalizing the possession of counterfeiting tools and materials, it allows law enforcement agencies to intervene before the actual counterfeiting takes place. This proactive approach helps protect government revenue and maintain public trust in official documents. Furthermore, this section complements Section 255 by closing a potential loophole. Even if an individual hasn’t yet produced counterfeit stamps, their possession of the necessary tools and materials clearly indicates their criminal intent and justifies their prosecution.  
  
  
\*\*Difference between Section 256 and other related sections:\*\*  
  
\* \*\*Section 255:\*\* Deals with the actual act of counterfeiting government revenue stamps.  
\* \*\*Section 257:\*\* Covers possessing counterfeit stamps or dies, whereas Section 256 relates to the possession of instruments and materials \*for\* counterfeiting.  
\* \*\*Section 258:\*\* Deals with knowingly using counterfeit stamps.  
\* \*\*Sections 467, 468, 471:\*\* These sections address broader forgery offences relating to valuable security, wills, and other documents, whereas Section 256 specifically targets instruments and materials for counterfeiting government \*revenue\* stamps.  
  
  
In conclusion, Section 256 of the IPC is a crucial provision that strengthens the legal framework against counterfeiting government revenue stamps. By criminalizing the possession of counterfeiting tools and materials, it enables proactive intervention by law enforcement, enhances the protection of government revenue, and maintains public trust in the integrity of official documents. This section works in conjunction with other related sections to provide a comprehensive legal mechanism to combat counterfeiting activities and their detrimental effects.