# IPC Section 257: Making or selling instrument for counterfeiting Government stamp.

## IPC Section 257: Making or Selling Instrument for Counterfeiting Government Stamp  
  
Section 257 of the Indian Penal Code (IPC) further strengthens the legal framework against counterfeiting government revenue stamps. It targets individuals who participate in the preparatory stages of counterfeiting by making or selling instruments specifically designed for this purpose. This section recognizes that those who facilitate counterfeiting, even if they are not directly involved in producing the fake stamps themselves, play a crucial role in enabling this illegal activity.  
  
\*\*The Precise Wording of Section 257:\*\*  
  
"Whoever makes or sells any instrument 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 seven years, and shall also be liable to fine."  
  
\*\*Elaboration and Interpretation:\*\*  
  
\*\*1. "Makes":\*\* This term encompasses the creation, fabrication, or construction of any instrument specifically designed or adapted for counterfeiting government revenue stamps. This could involve:  
  
\* \*\*Manufacturing dies or plates:\*\* Creating the metal plates or blocks used to imprint the design of the stamp.  
\* \*\*Constructing printing presses or equipment:\*\* Building or assembling machinery specifically designed for producing counterfeit stamps.  
\* \*\*Fashioning engraving tools:\*\* Creating tools used for carving designs onto plates or dies.  
\* \*\*Adapting existing tools or equipment:\*\* Modifying readily available tools or equipment to make them suitable for counterfeiting purposes.  
  
\*\*2. "Sells":\*\* This term covers the act of transferring ownership of a counterfeiting instrument in exchange for money or other consideration. It includes both direct sales and indirect transfers, such as offering the instrument for sale, distributing it through intermediaries, or bartering it for other goods or services. The act of selling implies that the seller is aware of the intended use of the instrument for counterfeiting.  
  
\*\*3. "Any instrument":\*\* This refers to tools and equipment specifically designed or adapted for counterfeiting government revenue stamps. Examples include:  
  
\* \*\*Dies and plates:\*\* Metal plates or blocks used to imprint the design of the stamp.  
\* \*\*Printing presses or specialized printing equipment:\*\* Machinery designed for producing counterfeit stamps.  
\* \*\*Engraving tools:\*\* Tools used for carving designs onto plates or dies.  
\* \*\*Cutting tools:\*\* Used for shaping and cutting counterfeit stamps.  
\* \*\*Specialized software or hardware:\*\* Computer programs or devices designed for creating counterfeit stamp designs.  
  
  
\*\*4. "For the purpose of counterfeiting":\*\* This crucial phrase establishes the intent behind the making or selling of the instrument. The prosecution must prove beyond reasonable doubt that the instrument was created or sold with the specific intention that it be used for counterfeiting government revenue stamps. This intention can be inferred from circumstantial evidence such as:  
  
\* \*\*The nature of the instrument:\*\* If the instrument is specifically designed for counterfeiting stamps, it strongly suggests the maker’s or seller’s intent.  
\* \*\*Statements made by the accused:\*\* Any admissions by the accused regarding the intended use of the instrument can be used as evidence.  
\* \*\*Evidence of other counterfeiting activity:\*\* If the accused is also involved in other counterfeiting activities, it strengthens the inference of intent.  
\* \*\*Expert testimony:\*\* Expert analysis can establish the instrument’s suitability for counterfeiting and support the prosecution’s case.  
  
  
\*\*5. "Any stamp issued by Government for the purpose of revenue":\*\* This phrase, consistent with Sections 255 and 256, specifies that this section applies only to stamps used for revenue collection, including postal stamps, revenue stamps, and fiscal stamps. It does not apply to other government stamps used for authentication or identification.  
  
\*\*6. "Punishment":\*\* The punishment for making or selling counterfeiting instruments is imprisonment of either description (rigorous or simple) for up to seven years, and a fine. The court has the discretion to determine the appropriate punishment based on the severity of the offence and the specific circumstances of the case.  
  
  
  
\*\*Elements of the Offence:\*\*  
  
To secure a conviction under Section 257, the prosecution needs to prove the following elements beyond a reasonable doubt:  
  
\* \*\*Making or selling:\*\* The accused made or sold an instrument.  
\* \*\*Nature of the instrument:\*\* The instrument was suitable for counterfeiting government stamps.  
\* \*\*Purpose:\*\* The instrument was made or sold for the purpose of counterfeiting government revenue stamps.  
\* \*\*Government-issued stamp:\*\* The intended target of counterfeiting was a stamp issued by the government for revenue collection.  
  
  
\*\*Significance and Impact:\*\*  
  
Section 257 plays a crucial role in preventing counterfeiting by targeting the supply chain of counterfeiting instruments. By criminalizing both the making and selling of these tools, it disrupts the network that supports counterfeiting activities and makes it more difficult for counterfeiters to obtain the necessary equipment. This preventative approach protects government revenue and maintains public trust in official documents. The substantial penalties prescribed under this section serve as a deterrent against engaging in such illegal activities.  
  
  
\*\*Difference between Section 257 and other related sections:\*\*  
  
\* \*\*Section 255:\*\* Deals with the actual act of counterfeiting government revenue stamps.  
\* \*\*Section 256:\*\* Covers possessing instruments or materials for counterfeiting, while Section 257 deals with making or selling such instruments.  
\* \*\*Section 258:\*\* Deals with knowingly using a counterfeit stamp.  
\* \*\*Section 489A to 489E:\*\* These sections deal with counterfeiting currency notes and bank notes, while Section 257 deals with counterfeiting government \*revenue\* stamps.  
  
In conclusion, Section 257 of the IPC provides a crucial legal tool for combatting the counterfeiting of government revenue stamps. By criminalizing the making and selling of counterfeiting instruments, it effectively targets the supply chain that enables this illicit activity, contributing to the protection of government revenue and the maintenance of public trust in official documents. The stringent penalties provided for under this section underline the seriousness with which the law views these offences and serve as a powerful deterrent against engaging in such activities.