# IPC Section 258: Sale of counterfeit Government stamp.

## IPC Section 258: Sale of Counterfeit Government Stamp  
  
Section 258 of the Indian Penal Code (IPC) directly addresses the distribution of counterfeit government revenue stamps. By criminalizing the sale of these forged stamps, the law targets the individuals who facilitate their circulation and enable their use in fraudulent activities. This section complements other related sections dealing with counterfeiting and possession of counterfeiting instruments, creating a comprehensive legal framework to combat this crime.  
  
\*\*The Precise Wording of Section 258:\*\*  
  
"Whoever sells, or offers for sale, any stamp which he knows or has reason to believe to be a counterfeit of 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. "Sells":\*\* This term encompasses the act of transferring ownership of a counterfeit stamp in exchange for money or other consideration. It includes both direct sales and indirect transfers, such as exchanging the stamp for goods or services. The act of selling implies a transaction where ownership of the counterfeit stamp changes hands.  
  
\*\*2. "Offers for sale":\*\* This clause broadens the scope of the section to include instances where an individual attempts to sell a counterfeit stamp, even if the sale doesn't actually take place. This covers advertising counterfeit stamps for sale, displaying them in a shop with a price tag, or soliciting potential buyers. The offer itself constitutes the offence, regardless of whether a buyer is found or a transaction is completed.  
  
\*\*3. "Any stamp":\*\* This refers specifically to the counterfeit version of a government revenue stamp. It's the forged imitation of a genuine stamp that is the subject of the offence.  
  
\*\*4. "Which he knows or has reason to believe to be a counterfeit":\*\* This crucial phrase establishes the \*mens rea\* (guilty mind) requirement for this offence. The prosecution must prove that the accused knew, or had reason to believe, that the stamp they were selling or offering for sale was a counterfeit. This knowledge or reasonable belief can be established through circumstantial evidence such as:  
  
\* \*\*Price discrepancy:\*\* Selling stamps significantly below their face value can raise suspicion and suggest knowledge of their counterfeit nature.  
\* \*\*Source of the stamps:\*\* Obtaining stamps from an unofficial or dubious source can indicate awareness of their illegitimacy.  
\* \*\*Statements made by the accused:\*\* Any admissions or statements suggesting knowledge of the counterfeit nature of the stamps can be used as evidence.  
\* \*\*Circumstances of the sale:\*\* Conducting the sale in a secretive or clandestine manner can suggest an awareness of illegality.  
\* \*\*Physical characteristics of the stamps:\*\* Obvious flaws or discrepancies in the appearance of the stamps compared to genuine stamps may indicate that the seller should have recognized their counterfeit nature.  
  
The "reason to believe" clause is important because it covers situations where the accused might claim ignorance of the stamp's counterfeit nature. If the circumstances are such that a reasonable person in the accused's position would have suspected the stamp's authenticity, then the accused can be held liable even if they didn't have direct knowledge.  
  
  
\*\*5. "Any stamp issued by Government for the purpose of revenue":\*\* This phrase, consistent with the preceding sections on counterfeiting, clarifies that the offence pertains only to stamps used for revenue collection, such as postal stamps, revenue stamps, fiscal stamps, and not other government stamps used for authentication or identification.  
  
  
\*\*6. "Punishment":\*\* Selling or offering for sale counterfeit government revenue stamps carries a punishment of 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 specific facts and circumstances of the case, including the quantity of counterfeit stamps involved and the extent of the accused's involvement in the counterfeiting operation.  
  
  
\*\*Elements of the Offence:\*\*  
  
To secure a conviction under Section 258, the prosecution must prove the following elements beyond a reasonable doubt:  
  
\* \*\*Sale or offer for sale:\*\* The accused sold or offered for sale a stamp.  
\* \*\*Counterfeit stamp:\*\* The stamp was a counterfeit of a genuine government revenue stamp.  
\* \*\*Knowledge or reason to believe:\*\* The accused knew or had reason to believe that the stamp was counterfeit.  
\* \*\*Government-issued stamp for revenue:\*\* The counterfeit stamp was an imitation of a stamp issued by the government for revenue purposes.  
  
  
\*\*Significance and Impact:\*\*  
  
Section 258 plays a vital role in disrupting the distribution network of counterfeit government revenue stamps. By targeting those who sell or offer to sell these forged stamps, the law prevents their wider circulation and reduces the potential for their use in fraudulent activities. This contributes to protecting government revenue and maintaining public trust in official documents. The severe penalties prescribed under this section serve as a deterrent against participating in the distribution of counterfeit stamps.  
  
  
\*\*Difference between Section 258 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.  
\* \*\*Section 257:\*\* Deals with making or selling instruments for counterfeiting.  
\* \*\*Section 489B:\*\* Deals with selling or buying counterfeit currency notes, while Section 258 deals with selling counterfeit \*revenue\* stamps.  
  
In conclusion, Section 258 of the IPC provides an essential legal tool in the fight against counterfeiting government revenue stamps. By targeting those involved in the sale and distribution of these forged stamps, this section helps disrupt the counterfeit market, protect government revenue, and maintain the integrity of official documents. The substantial penalties it carries underscore the gravity of this offence and contribute to deterring individuals from engaging in this illegal activity.