# IPC Section 263: Erasure of mark denoting that stamp has been used.

## IPC Section 263: Erasure of Mark Denoting that Stamp Has Been Used  
  
Section 263 of the Indian Penal Code (IPC) addresses the offense of erasing or removing the mark that indicates a government stamp has already been used. This provision criminalizes the act of tampering with the cancellation or obliteration mark on a used stamp, aiming to make it appear unused and facilitate its fraudulent reuse. This essay delves into the specifics of Section 263, exploring its elements, scope, punishment, related legal aspects, and its significance in preserving the integrity of government revenue systems.  
  
\*\*Definition and Scope:\*\*  
  
Section 263 states: “Whoever fraudulently or with intent to cause loss to the Government, erases or removes from any stamp used for any purpose of revenue, any mark put or impressed upon such stamp for the purpose of denoting that the same has been used, or knowingly has in his possession any stamp so altered, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.”  
  
Dissecting this section reveals its key components:  
  
1. \*\*Two distinct acts:\*\* The section defines two separate offenses:  
 \* \*\*Erasing or removing the mark denoting prior use:\*\* This involves obliterating, removing, or otherwise tampering with the cancellation or obliteration mark placed on a stamp to indicate its previous use. This mark can take various forms, such as an inked cancellation, a perforation, or an embossment. The purpose of this act is to make the stamp appear as if it were unused, facilitating its fraudulent reuse. The stamp must have been legitimately used for revenue purposes before the erasure or removal of the mark.  
 \* \*\*Knowingly possessing an altered stamp:\*\* This addresses the possession of a stamp from which the mark denoting prior use has been erased or removed, with the knowledge of such alteration. The possession can be physical or constructive. The prosecution must establish that the individual knew the stamp was altered and that the alteration was done to conceal its prior use. The intention behind possessing such a stamp can be inferred from the circumstances, particularly if the person also possesses instruments or materials typically used for stamp alteration.  
  
  
2. \*\*Fraudulently or with intent to cause loss to the Government:\*\* Similar to Sections 261 and 262, this section mandates a specific intent – either to act fraudulently or with the intention of causing financial loss to the government. “Fraudulently” implies an intent to deceive or cheat the government by making the used stamp appear as new. “Intent to cause loss” refers to the purpose of depriving the government of the revenue it is entitled to receive through the proper use of stamps. The prosecution does not need to prove actual loss; the mere intent to cause loss is sufficient for conviction. This intent can be inferred from the circumstances, such as the possession of a large number of altered stamps or evidence suggesting preparations for their reuse.  
  
  
3. \*\*Stamp used for any purpose of revenue:\*\* The stamp in question must be one used for revenue purposes. This typically includes revenue stamps used for various transactions, such as property sales, legal documents, and commercial agreements. The section does not apply to postage stamps or other non-revenue stamps.  
  
  
\*\*Punishment:\*\*  
  
The punishment for offenses under Section 263 is imprisonment of either description for a term which may extend to three years, along with a fine. “Either description” signifies that the imprisonment can be either rigorous (with hard labor) or simple. The severity of the punishment is at the court’s discretion and depends on the specific circumstances of the case, including the value of the stamps involved, the extent of the intended loss, and the accused's criminal history.  
  
  
  
\*\*Difference from related offenses:\*\*  
  
Section 263 focuses specifically on the \*erasure or removal of the mark\* denoting prior use of a revenue stamp. This distinguishes it from Section 258, which deals with \*counterfeiting\* stamps; Section 259, which concerns the \*possession\* of counterfeit stamps; Section 260, which addresses \*using\* counterfeit stamps as genuine; Section 261, which deals with \*effacing writing\* or \*removing\* a stamp from a document; and Section 262, which covers the \*reuse\* of a previously used stamp. Each of these sections addresses a distinct aspect of stamp-related offenses.  
  
  
  
\*\*Evidentiary Considerations:\*\*  
  
Proving an offense under Section 263 requires strong and conclusive evidence. For the first part of the offense, the prosecution must prove that the stamp was genuinely used for revenue purposes, that it bore a mark indicating its prior use, and that the accused erased or removed that mark with fraudulent intent or intent to cause loss to the government. For the second part, the prosecution must establish the accused’s possession of the altered stamp and their knowledge of the alteration. This can be achieved through various means, such as forensic examination of the stamp to detect traces of tampering, documentary evidence, witness testimony, expert opinion, and circumstantial evidence indicating the accused’s intent and actions.  
  
  
  
\*\*Illustrations:\*\*  
  
  
\* \*\*Scenario 1:\*\* A person removes the cancellation ink from a used revenue stamp using a chemical solvent to make it appear unused and then reuses it on a property sale agreement. This constitutes an offense under Section 263.  
\* \*\*Scenario 2:\*\* A stamp gets accidentally damaged, resulting in the obliteration of the cancellation mark. This does not constitute an offense under Section 263, as there is no fraudulent intent or intent to cause loss to the government.  
\* \*\*Scenario 3:\*\* A person purchases a batch of old documents and discovers some with revenue stamps that appear to have their cancellation marks tampered with. Merely possessing these documents without knowledge of the alteration or intent to reuse the stamps does not constitute an offense under Section 263. However, if the person subsequently attempts to erase the marks further or use the stamps, they would be liable under this section.  
  
  
  
  
  
\*\*Conclusion:\*\*  
  
Section 263 of the IPC plays a vital role in protecting government revenue and maintaining the integrity of revenue systems by criminalizing the erasure or removal of cancellation marks from used revenue stamps. The provision addresses both the act of tampering with the marks and the knowing possession of such altered stamps. Effective enforcement requires meticulous investigation, robust evidence collection, and a clear understanding of the legal principles involved. This section, in conjunction with other related sections in the IPC, provides a comprehensive legal framework to combat stamp-related fraud and protect the financial interests of the state.