

THE INDIAN PENAL CODE

CHAPTER XII OF OFFENCES RELATING TO COIN AND GOVERNMENT STAMPS

The offences described in this Chapter relate to (I) Coins and (II) Government Stamps.

(I) Coins.—

The offences relating to coins may be classified into three divisions:—

(1) Counterfeiting, (2) alteration, and (3) acts of mint employees.

1. Counterfeiting—

- (1) Counterfeiting coins (sections 231, 232).
- (2) Making or selling instrument for counterfeiting (sections 233, 234).
- (3) Possession of instrument for counterfeiting (section 235).
- (4) Abetting in India the counterfeiting of coin out of India (section 236).
- (5) Importing or exporting of counterfeit coin (sections 237, 238).
- (6) Delivering counterfeit coin knowing it to be so (sections 239, 240).
- (7) Delivering counterfeit coin not known to be so when first possessed (section 241).
- (8) Possession of counterfeit coin knowing it to be so (sections 242, 243).

2. Alteration—

- (1) Diminishing the weight or altering the composition of any coin (sections 246, 247).
- (2) Altering appearance of any coin to pass it off as a different coin (sections 248, 249).
- (3) Delivering coin possessed with the knowledge that it is altered (sections 250, 251).
- (4) Possessing altered coin knowing it to be so (sections 252, 253).
- (5) Delivering altered coin which the deliverer did not know to be altered when first possessed (section 254).

3. Acts of mint employees—

- (1) Persons employed in a mint causing coin to be of a different weight or composition from that fixed by law (section 244).
- (2) Unlawful taking from a mint any coining instrument (section 245).

(II) Government Stamps.—

- (1) Counterfeiting a stamp (section 255).
- (2) Possession of an instrument for counterfeiting a stamp (section 256).

- (3) Making or selling an instrument for counterfeiting a stamp (section 257).
- (4) Sale of a counterfeit stamp (section 258).
- (5) Possession of a counterfeit stamp (section 259).
- (6) Using as genuine a stamp known to be counterfeit (section 260).
- (7) Effacing any writing from a substance bearing a stamp or removing from a document a stamp used for it, with intent to cause loss to Government (section 261).
- (8) Using a stamp known to have been before used (section 262).
- (9) Erasure of mark denoting that a stamp has been used (section 263).
- (10) Making, uttering, or dealing in, or selling or using for postal purpose, any fictitious stamp; or possessing any fictitious stamp; or making or possessing any instrument for manufacturing fictitious stamps (section 263A).

[s 253] Possession of Indian coin by person who knew it to be altered when he became possessed thereof.

Whoever, fraudulently or with intent that fraud may be committed, is in possession of coin with respect to which the offence defined in either of the section 247 or 249 has been committed, having known at the time of becoming possessed thereof, that such offence had been committed with respect to such coin, shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine.

THE INDIAN PENAL CODE

CHAPTER XII OF OFFENCES RELATING TO COIN AND GOVERNMENT STAMPS

The offences described in this Chapter relate to (I) Coins and (II) Government Stamps.

(I) Coins.—

The offences relating to coins may be classified into three divisions:—

(1) Counterfeiting, (2) alteration, and (3) acts of mint employees.

1. Counterfeiting—

- (1) Counterfeiting coins (sections 231, 232).
- (2) Making or selling instrument for counterfeiting (sections 233, 234).
- (3) Possession of instrument for counterfeiting (section 235).
- (4) Abetting in India the counterfeiting of coin out of India (section 236).
- (5) Importing or exporting of counterfeit coin (sections 237, 238).
- (6) Delivering counterfeit coin knowing it to be so (sections 239, 240).
- (7) Delivering counterfeit coin not known to be so when first possessed (section 241).
- (8) Possession of counterfeit coin knowing it to be so (sections 242, 243).

2. Alteration—

- (1) Diminishing the weight or altering the composition of any coin (sections 246, 247).
- (2) Altering appearance of any coin to pass it off as a different coin (sections 248, 249).
- (3) Delivering coin possessed with the knowledge that it is altered (sections 250, 251).
- (4) Possessing altered coin knowing it to be so (sections 252, 253).
- (5) Delivering altered coin which the deliverer did not know to be altered when first possessed (section 254).

3. Acts of mint employees—

- (1) Persons employed in a mint causing coin to be of a different weight or composition from that fixed by law (section 244).
- (2) Unlawful taking from a mint any coining instrument (section 245).

(II) Government Stamps.—

- (1) Counterfeiting a stamp (section 255).
- (2) Possession of an instrument for counterfeiting a stamp (section 256).

- (3) Making or selling an instrument for counterfeiting a stamp (section 257).
- (4) Sale of a counterfeit stamp (section 258).
- (5) Possession of a counterfeit stamp (section 259).
- (6) Using as genuine a stamp known to be counterfeit (section 260).
- (7) Effacing any writing from a substance bearing a stamp or removing from a document a stamp used for it, with intent to cause loss to Government (section 261).
- (8) Using a stamp known to have been before used (section 262).
- (9) Erasure of mark denoting that a stamp has been used (section 263).
- (10) Making, uttering, or dealing in, or selling or using for postal purpose, any fictitious stamp; or possessing any fictitious stamp; or making or possessing any instrument for manufacturing fictitious stamps (section 263A).

[s 254] Delivery of coin as genuine which, when first possessed, the deliverer did not know to be altered.

Whoever delivers to any other person as genuine or as a coin of a different description from what it is, or attempts to induce any person to receive as genuine, or as a different coin from what it is, any coin in respect of which he knows that any such operation as that mentioned in section 246, 247, 248 or 249 has been performed, but in respect of which he did not, at the time when he took it into his possession, know that such operation had been performed, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine to an amount which may extend to ten times the value of the coin for which the altered coin is passed, or attempted to be passed.

COMMENT.—

Section 241 corresponds to this section. Where possession is acquired innocently but on subsequent knowledge that the coin is counterfeit if a person passes it off or attempts to pass it off as a genuine coin, he will be punished under this section.

THE INDIAN PENAL CODE

CHAPTER XII OF OFFENCES RELATING TO COIN AND GOVERNMENT STAMPS

The offences described in this Chapter relate to (I) Coins and (II) Government Stamps.

(I) Coins.—

The offences relating to coins may be classified into three divisions:—

(1) Counterfeiting, (2) alteration, and (3) acts of mint employees.

1. Counterfeiting—

- (1) Counterfeiting coins (sections 231, 232).
- (2) Making or selling instrument for counterfeiting (sections 233, 234).
- (3) Possession of instrument for counterfeiting (section 235).
- (4) Abetting in India the counterfeiting of coin out of India (section 236).
- (5) Importing or exporting of counterfeit coin (sections 237, 238).
- (6) Delivering counterfeit coin knowing it to be so (sections 239, 240).
- (7) Delivering counterfeit coin not known to be so when first possessed (section 241).
- (8) Possession of counterfeit coin knowing it to be so (sections 242, 243).

2. Alteration—

- (1) Diminishing the weight or altering the composition of any coin (sections 246, 247).
- (2) Altering appearance of any coin to pass it off as a different coin (sections 248, 249).
- (3) Delivering coin possessed with the knowledge that it is altered (sections 250, 251).
- (4) Possessing altered coin knowing it to be so (sections 252, 253).
- (5) Delivering altered coin which the deliverer did not know to be altered when first possessed (section 254).

3. Acts of mint employees—

- (1) Persons employed in a mint causing coin to be of a different weight or composition from that fixed by law (section 244).
- (2) Unlawful taking from a mint any coining instrument (section 245).

(II) Government Stamps.—

- (1) Counterfeiting a stamp (section 255).
- (2) Possession of an instrument for counterfeiting a stamp (section 256).

- (3) Making or selling an instrument for counterfeiting a stamp (section 257).
- (4) Sale of a counterfeit stamp (section 258).
- (5) Possession of a counterfeit stamp (section 259).
- (6) Using as genuine a stamp known to be counterfeit (section 260).
- (7) Effacing any writing from a substance bearing a stamp or removing from a document a stamp used for it, with intent to cause loss to Government (section 261).
- (8) Using a stamp known to have been before used (section 262).
- (9) Erasure of mark denoting that a stamp has been used (section 263).
- (10) Making, uttering, or dealing in, or selling or using for postal purpose, any fictitious stamp; or possessing any fictitious stamp; or making or possessing any instrument for manufacturing fictitious stamps (section 263A).

[s 255] Counterfeiting Government stamp.

Whoever counterfeits, or knowingly performs any part of the process of counterfeiting, any stamp issued by Government for the purpose of revenue, shall be punished with ³⁷[imprisonment for life], or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

***Explanation.*—A person commits this offence who counterfeits by causing a genuine stamp of one denomination to appear like a genuine stamp of a different denomination.**

COMMENT.—

This and the remaining sections of the Chapter deal with offences relating to Government stamps. These stamps are impressions upon paper, parchment, or any material used for writing, made by the Government mostly for the purpose of revenue.

A stamp does not cease to be a stamp because it is cancelled. A person selling a forged stamp, although it bears a cancellation mark commits an offence of selling forged stamps.³⁸

³⁷. Subs. by Act 26 of 1955, section 117 and Sch, for "transportation for life" (w.e.f. 1 January 1956).

³⁸. Lowden, (1914) 1 KB 144 .

THE INDIAN PENAL CODE

CHAPTER XII OF OFFENCES RELATING TO COIN AND GOVERNMENT STAMPS

The offences described in this Chapter relate to (I) Coins and (II) Government Stamps.

(I) Coins.—

The offences relating to coins may be classified into three divisions:—

(1) Counterfeiting, (2) alteration, and (3) acts of mint employees.

1. Counterfeiting—

- (1) Counterfeiting coins (sections 231, 232).
- (2) Making or selling instrument for counterfeiting (sections 233, 234).
- (3) Possession of instrument for counterfeiting (section 235).
- (4) Abetting in India the counterfeiting of coin out of India (section 236).
- (5) Importing or exporting of counterfeit coin (sections 237, 238).
- (6) Delivering counterfeit coin knowing it to be so (sections 239, 240).
- (7) Delivering counterfeit coin not known to be so when first possessed (section 241).
- (8) Possession of counterfeit coin knowing it to be so (sections 242, 243).

2. Alteration—

- (1) Diminishing the weight or altering the composition of any coin (sections 246, 247).
- (2) Altering appearance of any coin to pass it off as a different coin (sections 248, 249).
- (3) Delivering coin possessed with the knowledge that it is altered (sections 250, 251).
- (4) Possessing altered coin knowing it to be so (sections 252, 253).
- (5) Delivering altered coin which the deliverer did not know to be altered when first possessed (section 254).

3. Acts of mint employees—

- (1) Persons employed in a mint causing coin to be of a different weight or composition from that fixed by law (section 244).
- (2) Unlawful taking from a mint any coining instrument (section 245).

(II) Government Stamps.—

- (1) Counterfeiting a stamp (section 255).
- (2) Possession of an instrument for counterfeiting a stamp (section 256).

- (3) Making or selling an instrument for counterfeiting a stamp (section 257).
- (4) Sale of a counterfeit stamp (section 258).
- (5) Possession of a counterfeit stamp (section 259).
- (6) Using as genuine a stamp known to be counterfeit (section 260).
- (7) Effacing any writing from a substance bearing a stamp or removing from a document a stamp used for it, with intent to cause loss to Government (section 261).
- (8) Using a stamp known to have been before used (section 262).
- (9) Erasure of mark denoting that a stamp has been used (section 263).
- (10) Making, uttering, or dealing in, or selling or using for postal purpose, any fictitious stamp; or possessing any fictitious stamp; or making or possessing any instrument for manufacturing fictitious stamps (section 263A).

[s 256] Having possession of instrument or material for counterfeiting Government stamp.

Whoever has in his possession any instrument or material for the purpose of being used, or knowing or having reason to believe that it is intended to be used, 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.

COMMENT.—

This section resembles section 235.

THE INDIAN PENAL CODE

CHAPTER XII OF OFFENCES RELATING TO COIN AND GOVERNMENT STAMPS

The offences described in this Chapter relate to (I) Coins and (II) Government Stamps.

(I) Coins.—

The offences relating to coins may be classified into three divisions:—

(1) Counterfeiting, (2) alteration, and (3) acts of mint employees.

1. Counterfeiting—

- (1) Counterfeiting coins (sections 231, 232).
- (2) Making or selling instrument for counterfeiting (sections 233, 234).
- (3) Possession of instrument for counterfeiting (section 235).
- (4) Abetting in India the counterfeiting of coin out of India (section 236).
- (5) Importing or exporting of counterfeit coin (sections 237, 238).
- (6) Delivering counterfeit coin knowing it to be so (sections 239, 240).
- (7) Delivering counterfeit coin not known to be so when first possessed (section 241).
- (8) Possession of counterfeit coin knowing it to be so (sections 242, 243).

2. Alteration—

- (1) Diminishing the weight or altering the composition of any coin (sections 246, 247).
- (2) Altering appearance of any coin to pass it off as a different coin (sections 248, 249).
- (3) Delivering coin possessed with the knowledge that it is altered (sections 250, 251).
- (4) Possessing altered coin knowing it to be so (sections 252, 253).
- (5) Delivering altered coin which the deliverer did not know to be altered when first possessed (section 254).

3. Acts of mint employees—

- (1) Persons employed in a mint causing coin to be of a different weight or composition from that fixed by law (section 244).
- (2) Unlawful taking from a mint any coining instrument (section 245).

(II) Government Stamps.—

- (1) Counterfeiting a stamp (section 255).
- (2) Possession of an instrument for counterfeiting a stamp (section 256).

- (3) Making or selling an instrument for counterfeiting a stamp (section 257).
- (4) Sale of a counterfeit stamp (section 258).
- (5) Possession of a counterfeit stamp (section 259).
- (6) Using as genuine a stamp known to be counterfeit (section 260).
- (7) Effacing any writing from a substance bearing a stamp or removing from a document a stamp used for it, with intent to cause loss to Government (section 261).
- (8) Using a stamp known to have been before used (section 262).
- (9) Erasure of mark denoting that a stamp has been used (section 263).
- (10) Making, uttering, or dealing in, or selling or using for postal purpose, any fictitious stamp; or possessing any fictitious stamp; or making or possessing any instrument for manufacturing fictitious stamps (section 263A).

[s 257] Making or selling instrument for counterfeiting Government stamp.

Whoever makes or performs any part of the process of making, or buys, or sells, or disposes of, any instrument for the purpose of being used, or knowing or having reason to believe that it is intended to be used, 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.

COMMENT.—

This section corresponds to section 234.