

- (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 233] Making or selling instrument for counterfeiting coin.

Whoever makes or mends, or performs any part of the process of making or mending, or buys, sells or disposes of, any die or 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 coin, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

COMMENT.—

In this as well as in the following sections mere acts of preparation towards the offence of coining are made substantive offences, such as the making of dies or other instruments used in the manufacture of coin.

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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 234] Making or selling instrument for counterfeiting Indian coin.

Whoever makes or mends, or performs any part of the process of making or mending, or buys, sells or disposes of, any die or 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 ¹⁵[Indian coin], shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine.

¹⁵ Subs. by the A.O. 1950, for "the Queen's coin".

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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 235] Possession of instrument, or material for the purpose of using the same for counterfeiting coin.

Whoever is in possession of any instrument or material, for the purpose of using the same for counterfeiting coin, or knowing or having reason to believe that the same is intended to be used for that purpose, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine;

If Indian coin.

and if the coin to be counterfeited is ¹⁶[Indian coin], shall be punished with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

COMMENT.—

'Possession' connotes the intention to exercise power or control over the object possessed and therefore necessarily implies that the possessor has been conscious of the possibility of exercising that power or control. Mere possession of instruments and materials capable of counterfeiting coins is no offence. Possession of such instruments should be with the intention of counterfeiting coins and the intention must be proved. The onus of proving the fitness of the materials for the purpose of counterfeiting coins was upon the prosecution.¹⁷ The minimum that would be required for prosecution to establish a charge under sections 232 and 235 is that it establishes that the coins seized resembled the original and that the resemblance is such that it would deceive a person or that the accused knew that if the coin is used it would be likely to deceive a person. Unless there is intrinsic evidence on record to show that the coins indeed resemble genuine coins, it is difficult to accept the case of the prosecution.¹⁸

16. Subs. by the A.O. 1950, for "the Queen's coin".
17. *Khadim Hussain*, (1924) 5 Lah 392.
18. *Shahid Sultan Khan v State of Maharashtra*, [2007 Cr LJ 568](#) (Bom).

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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 236] Abetting in India the counterfeiting out of India of coin.

Whoever, being within ^{19.}[India], abets the counterfeiting of coin out of ^{20.}[India], shall be punished in the same manner as if he abetted the counterfeiting of such coin within ^{21.}[India].

COMMENT.—

Any person in India, whether an Indian or a foreigner, who supplied instruments or materials for the purpose of counterfeiting any coin, or assists in any other way, is punishable under this section. Abetment in India must be complete.

^{19.} The words "British India" have successively been subs. by the A.O. 1948, the A.O. 1950 and Act 3 of 1951, section 3 and Sch (w.e.f. 1 April 1951), to read as above.

^{20.} *Ibid.*

^{21.} *Ibid.*

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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 237] Import or export of counterfeit coin.

Whoever imports into ^{22.} [India], or exports therefrom, any counterfeit coin, knowing or having reason to believe that the same is counterfeit, shall be punished with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

COMMENT.—

The offence under this and the following section consists in an import or export, of any coin known by the importer, or which he has reason to believe, to be counterfeit.

^{22.} The words "British India" have successively been subs. by the A.O. 1948, the A.O. 1950 and Act 3 of 1951, section 3 and Sch. (w.e.f. 1-4-1951), to read as above.