

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 238] Import or export of counterfeits of Indian coin.

Whoever imports into ^{23.}[India], or exports therefrom, any counterfeit coin, which he knows or has reason to believe to be a counterfeit of ^{24.}[Indian coin], shall be punished with ^{25.}[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.

^{23.} 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.

^{24.} Subs. by the A.O. 1950, for "the Queen's coin".

^{25.} Subs. by Act 26 of 1955, section 117 and Sch, for "transportation for life" (w.e.f. 1-1-1956).

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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 239] Delivery of coin, possessed with knowledge that it is counterfeit.

Whoever, having any counterfeit coin, which at the time when he became possessed of it knew to be counterfeit, fraudulently or with intent that fraud may be committed, delivers the same to any person, or attempts to induce any person to receive it shall be punished with imprisonment of either description for a term which may extend to five years, and shall also be liable to fine.

COMMENT.—

This section is directed against a person other than the coiner, who procures or obtains or receives counterfeit coin, and not to the offence committed by the coiner.

Three classes of offences are created by sections 239–243:

- (1) Delivery to another of coin, possessed with the knowledge that it is counterfeit (sections 239, 240).
- (2) Delivery to another of coin as genuine, which when *first* possessed, the deliverer did not know to be counterfeit (section 241).
- (3) Possession of counterfeit coin by a person who knew it to be counterfeit when he became possessed thereof (sections 242, 243).

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- (3) Possession of instrument for counterfeiting (section 235).
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- (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 240] Delivery of Indian coin, possessed with knowledge that it is counterfeit.

Whoever, having any counterfeit coin which is a counterfeit of ²⁶[Indian coin], and which, at the time when he became possessed of it, he knew to be a counterfeit of ²⁷[Indian coin], fraudulently or with intent that fraud may be committed, delivers the same to any person, or attempts to induce any person to receive it 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.—

The offence under this section is an aggravated form of the offence described in the last section. This section does not apply to the actual coiner.²⁸ It must be established that the accused knew that the coins were counterfeit when he became possessed of them.²⁹

²⁶. Subs. by the A.O. 1950, for "Queen's coin".

²⁷. *Ibid.*

²⁸. *Ahmad Shah*, (1892) PR No. 10 of 1892.

²⁹. *Dost Mohammad*, (1937) Nag 133.

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- (7) Delivering counterfeit coin not known to be so when first possessed (section 241).
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2. Alteration—

- (1) Diminishing the weight or altering the composition of any coin (sections 246, 247).
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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).
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- (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 241] Delivery of coin as genuine, which, when first possessed, the deliverer did not know to be counterfeit.

Whoever delivers to any other person as genuine, or attempts to induce any other person to receive as genuine, any counterfeit coin which he knows to be counterfeit, but which he did not know to be counterfeit at the time when he took it into his possession, 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 counterfeited, or with both.

ILLUSTRATION

A, a coiner, delivers counterfeit Company's rupees to his accomplice B, for the purpose of uttering them. B sells the rupees to C, another utterer, who buys them knowing them to be counterfeit. C pays away the rupees for goods to D, who receives them, not knowing them to be counterfeit. D, after receiving the rupees, discovers that they are counterfeit and pays them away as if they were good. Here D is punishable only under this section, but B and C are punishable under section 239 or 240, as the case may be.

COMMENT.—

This section applies to a casual utterer of base coins. Section 239 deals with professional utterers.

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- (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 242] Possession of counterfeit coin by person who knew it to be counterfeit when he became possessed thereof.

Whoever, fraudulently or with intent that fraud may be committed, is in possession of counterfeit coin, having known at the time when he became possessed thereof that such coin was 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.—

Mere possession of a counterfeit coin is an offence under this and the following section, even though no attempt is made to pass it off, provided it was kept for a fraudulent purpose and was originally obtained with guilty knowledge.