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The Indian Penal Code 1860

Section 255 - COUNTERFEITING GOVERNMENT STAMP Whoever counterfeits, or knowingly performs any part of the process of counterfeiting ,

SECTION 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 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 difference denomination.