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The Indian Penal Code 1860

Section 261 - EFFACING WRITING FROM SUBSTANCE BEARING GOVERNMENT STAMP OR REMOVING FROM DOCUMENT A STAMP USED FOR IT, WITH INTENT TO

SECTION 261: EFFACING WRITING FROM SUBSTANCE BEARING GOVERNMENT STAMP OR REMOVING FROM DOCUMENT A STAMP USED FOR IT, WITH INTENT TO CAUSE LOSS TO GOVERNMENT Whoever, fraudulently or with intent to cause loss to the Government, removes or effaces from any substance, bearing any stamp issued by government for the purpose of revenue, any writing or document for which such stamp has been used, or removes from any writing or document a stamp which has been used for such writing or document, in order that such stamp may be used for a different writing or document, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.