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The Indian Penal Code 1860

Section 263 - ERASURE OF MARK DENOTING THAT STAMP HAS BEEN USED Whoever, fraudulently or with intent to cause loss to Government,

SECTION 263: ERASURE OF MARK DENOTING THAT STAMP HAS BEEN USED Whoever, fraudulently or with intent to cause loss to Government, erases, or removes from a stamp issued by Government for the purpose of revenue, any mark put or impressed upon such stamp for the purpose of denoting that the same has been used, or knowingly has in his possession or sells or disposes of any such stamp from which such mark has been erased or removed, or sells or disposes of any such stamp which he knows to have been used, shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.