## The is also an aggravated form of



The section requires that forgery must be committed and the intention of the offender must be to use the forged document or forged electronic record for the purpose of cheating. Whether the intention materialises or not is of no consequence. This offence is also an aggravated form of forgery for which enhanced punishment has been prescribed.

Where one of the accused was found antidating an outpatient ticket while the other signed the ticket by putting different dates on it with a view to show that a government servant had been to their dispensary on two different days prior to the actual date on which the document was prepared, it was held that both of them had committed the offence under this section. Where the accused, a bank employee, took a blank draft, the second accused forged the signature of an agent on it, and the third accused opened an account in the name of a fictitious person and encashed the forged draft, the co-conspirator accused admitting to have forged the signature on the blank bank draft, his plea that he only tried to oblige the other accused persons and knew nothing more was not acceptable, and all of them were guilty under sections 467, 468, 420 and 120-B of the Code. Where the accused, working as an Up-vaid in an Ayurvedic Aushadhalaya, was charged for preparing bogus medical bills for government servants, and there was concurrent finding that trap was laid and tainted money was recovered from him, bare denial on his part was not sufficient, and his conviction under sections 468 and 120-B of the Code was held to be proper. The offence under this section is cognizable, non-bailable and non-compoundable, and is triable by magistrate of the first class.