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capacity of a



The explanation attached to the section states that under this section it shall be sufficient to allege a general intention to defraud without naming any particular person intended to be defrauded or without specifying any particular sum of money intended to be the subject of the fraud, or without specifying any particular day on which the offence was committed.

The section requires that the offender must be a clerk, officer or servant or employed or acting in the capacity of a clerk, officer or servant. He must wilfully and with intention to defraud, destroy, alter, mutilate or falsify any book, electronic record, paper, writing, valuable security or account which belongs to his employer or which is in the possession of his employer, or which the offender has received for his employer or on behalf of his employer. Or, the offender must wilfully, and with the intention to defraud, either make or abet the making of any false entry in, or must omit or alter or must abet the omission or alteration of any material particular from or in, any such book, electronic record, paper, writing, valuable security or account. This section was added in the Code by Act III of 1895. The explanation explains that allegations of a general intention to defraud is enough and the name of any particular person intended to be defrauded or particular sum of money intended to be the subject of the fraud or any particular day on which the offence was committed are not necessary. Not making payment of the amounts mentioned against the names of the complainant in the acquaintance rolls but showing them in the cash book as paid was held to be a deliberate act on the part of the accused.

Where the accused sub-postmaster received a V. P. letter to be delivered to a person on payment of the V.

P. amount but delivered to that person without taking the money, and then altered his accounts to show that the letter was handed over by him on a latter date, it was held that he was guilty of falsification of accounts.

Preparing a false travelling allowance bill, presenting it to the sub-treasury and withdrawing the money, thus seeking an advantage by deceitful act and causing loss to the State, has been held to be punishable under this section, and it does not matter at all even if the entire money is paid back. Where the appellants were charged under section 477-A read with section 34 and section 420 read with section 34 for cheating and defrauding the excise department, and they had done this allegedly by making false declarations and false entries in the gate passes with a view to clear an electric motor without paying excise duty, it was held that if all this was not done wilfully and intentionally as the court below felt, the same conclusion could not be reopened by saying that the acts were dishonestly done. Where a postal clerk retained the money of a V.

P. P. sale for three months making false entries in the register to the effect that the addressee had refused to take delivery and the parcel was returned to the vendor, and he remitted the money to the vendor after he was transferred to another place, he was held guilty under this section. A Nazir of the court of the special judicial magistrate did not deposit the fines received by him in the treasury and made false entries in the register to the effect that these had been deposited. He was held guilty under sections 467, 468 and 477-A of the Code.

Where, however, the records alleged to have been falsified were found missing from the office, the accused could not be held guilty under this

section. The offence under this section is non-cognizable, bailable and non-compoundable, and is triable by magistrate of the first class. Of Property and Other Marks This part of the chapter on offence relating to documents and to property marks relates to property and other marks and is covered under sections 478 to 489, both inclusive, but out of these sections 478 and 480 have been repealed.