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JOSEPH*Beaumont C. J.*

the plainest terms that they are acting in co-operation with the executive. Judges and Magistrates are not in a position to defend themselves, and we think that a charge of that sort must tend to bring into contempt the administration of justice under the Ordinances.

It has been contended by Mr. Talyarkhan that the actions under the Ordinances of the Special Courts cannot be regarded as administration of justice within the meaning of the amended Press Act. We think that the argument is unsound. The method of dealing with persons charged under the Ordinances is, we think, part of the administration of justice in force at the present time in British India.

For these reasons, therefore, we think that the application must be dismissed.

We make no order as to costs on either side.

*Application dismissed.*

B. G. R.

## APPELLATE CRIMINAL.

*Before Mr. Justice Baker and Mr. Justice Broomfield.*

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March 30.

SANJIV RATANAPPA RONAD AND ANOTHER, APPELLANTS (ORIGINAL ACCUSED  
Nos. 1 AND 2) *v.* EMPEROR.\*

*Indian Penal Code (Act XLV of 1860), sections 463, 464, 465—Forgery—"Intent to defraud" essential ingredient—Alteration in case diary by Police Officer—Prosecution founded on forged document—Complaint from Committing Magistrate not necessary—Criminal Procedure Code (Act V of 1898), section 195 (1) (c).*

The element of injury or risk of injury to an individual or to the public is an essential ingredient in the definition of forgery in sections 463 and 464 of the Indian Penal Code, 1860. It is not enough to show that the deception was intended to secure an advantage to the deceiver.

Section 195 (1) (c) of the Criminal Procedure Code, 1898, has no application when the document which is alleged to be forged is produced at the trial of the person alleged to have forged it, not having been produced in any independent proceeding.

\*Criminal Appeal No. 48 of 1932.

a Sub-Inspector of Police, was charged under sections 330 and 348 of the Penal Code; after the inception of proceedings under these sections, he altered the diary in order to create evidence in his favour. He was committed to the Sessions under sections 330, 348 and 218 of the Indian Penal Code. In the Sessions the charge under section 218 was changed and a fresh charge for forgery under section 465 of the Indian Penal Code was framed. Accused was convicted on the offence of forgery. On appeal it was contended that in view of the provisions of section 195 (1) (c) of the Criminal Procedure Code, 1898, it was not the duty of the Sessions Court to take cognisance of the offence of forgery in the absence of a complaint from the Committing Magistrate in whose Court the diary alleged to have been forged was first produced.

(1) that the document being produced in Court, not in connection with any prosecution, but in a prosecution founded upon it, no question of giving sanction by the Committing Magistrate under section 195 (1) (c) could arise :

*Bhanu Vyankatesh, In re.*<sup>(1)</sup> *Nalini Kanta Laha v. Anukul Chandra Laha*,<sup>(2)</sup> *Kanhaiyya Lal v. Bhagwan Das*<sup>(3)</sup> and *Noor Mahomad v. Kaikhosru*,<sup>(4)</sup> distinguished ;

(2) that the act of the accused in altering the diary so as to show that he had not kept the suspects under surveillance did not amount to forgery inasmuch as the element of fraud as defined in section 25 of the Indian Penal Code was absent :

*Surendra Nath Ghose v. Emperor*<sup>(5)</sup> and *Emperor v. Harjivan Valji*,<sup>(6)</sup> followed.

CRIMINAL APPEAL against the conviction and sentence passed by A. K. Asundi, Sessions Judge of Bijapur.

The following statement of facts is taken from the judgment of Mr. Justice Baker.

On June 11, 1931, there was a theft in the house of one Venkanna Purohit of Kolhar. He made a complaint, and the Police suspected that the theft had been committed by some Katbus, who were a criminal tribe, in that locality. On June 28, the Police Patel of Jenapur, which was a village about eight miles from Kolhar, brought to Kolhar three Jenapur Katbus, viz., Mallaya (deceased), Hanmya, and Dundya Gavalya. On Monday, June 29, these three Jenapur Katbus were produced before the Sub-Inspector and in the evening Mallaya and Hanmya were taken by accused No. 2 to a Dharamsala and were kept there. According to the prosecution Hanmya and Mallaya were

<sup>(1)</sup> (1925) 49 Bom. 608.

<sup>(2)</sup> (1917) 44 Cal. 1002.

<sup>(3)</sup> (1925) 48 All. 60.

<sup>(4)</sup> (1902) 4 Bom. L. R. 268.

<sup>(5)</sup> (1910) 38 Cal. 75.

<sup>(6)</sup> (1925) 50 Bom. 174

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beaten in the Katcheri and at night they were sent back to the temple to be kept under the watch of two constables. Three other Katbus from Kolhar were also sent for. They were Davalya, Lakkyia, and Dundya Rama *alias* Dundya. According to the prosecution on Tuesday and Wednesday these persons were beaten by the Sub-Inspector (accused No. 1) and by accused No. 2 in order to extort a confession from them as to where they had concealed the property stolen from the house of Venkanna. They were further confined in various places in Kolhar, viz., a dharamsala and at the Police katcheri. On June 30, Hanmya escaped and ran away to Mudgal in the Nizam's dominions. On June 29, the Sub-Inspector had gone to Chimalgi to give evidence. He returned on Tuesday, June 30, on which day the Katbus were ill-treated, and on the night of July 1, accused No. 1 took Mallaya with him in a tonga to Jenapur presumably because Mallaya was going to point out property. The village of Jenapur was on the Krishna river which was in flood at that time and Mallaya swam out to an island in the river where he said the property had been concealed. He did not, however, produce anything and although he took the police to his own house and to his brother's house no property was discovered. Mallaya was detained in the temple at Jenapur, and on July 2 he committed suicide by cutting his throat with a razor used for shaving buffaloes. After that the other Katbus were let go in view of the serious aspect which the case had assumed by reason of the suicide of Mallaya. Davalya, who was the complainant originally, went to Bijapur on July 3, and sent three telegrams, one to the District Superintendent of Police, one to the District Magistrate, and one to the Inspector General of Police, C.I.D. at Poona in which he said: "Jainapur man Mallaya Katbu killed two Kolhar Katbus seriously beaten and confined by Sub-Inspector Kolhar urgent inquiry needed." And on the next day, July 4, he made a complaint against the Sub-Inspector

and accused No. 2 in the Court of the First Class Magistrate at Bijapur in which he stated that the Foujdar had beaten and confined these Katbus and three of them, Lakkya, Dundya and Dhondya, were still in confinement at Kolhar.

On this inquiries were instituted by the authorities. The Deputy Superintendent of Police held an inquiry and accused No. 1 was suspended and ultimately the present case was brought against him. The bodies of the Katbus were examined and a large number of injuries were found on Lakkya and Dundya. It came to the notice of the Deputy Superintendent of Police that the copy of the case diary which had been submitted in the ordinary course to him differed considerably from the original, and he came to the conclusion that the original had been altered by accused No. 1 after the inception of the present proceedings in order to create evidence in his favour. The accused was originally committed to the Court of Sessions on a charge under section 218 of the Indian Penal Code, public servant framing an incorrect record, but on the application of the Public Prosecutor that charge was changed and a fresh charge of forgery was framed by the Sessions Judge.

The Sessions Judge convicted accused No. 1 under sections 330, 348 and 465 of the Indian Penal Code, and accused No. 2, who was a constable serving under accused No. 1, under sections 330 and 348 read with section 109 of the Indian Penal Code, and sentenced them to varying terms of imprisonment.

Accused appealed to the High Court.

*S. G. Velinker*, with *S. R. Parulekar*, for the accused.

*P. B. Shingne*, Government Pleader, for the Crown.

BAKER J. In this case accused No. 1, Sanjiv Ratnappa Ronad, late Sub-Inspector of Kolhar, and accused No. 2, Mahomed Hajaratsa, who was a constable serving under him, were convicted by the Sessions Judge of Bijapur, No. 1

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under sections 330, 348 and 465, and No. 2 under sections 330 and 348 read with section 109 of the Indian Penal Code with voluntarily causing hurt to extort a confession and with wrongful confinement of persons with a view to extort a confession, and accused No. 1 was further convicted under section 465 of forgery for having made a false document, viz., a copy of his case diary as evidence in his favour. The accused were sentenced to various periods of imprisonment and fine. [His Lordship then stated the facts as above set out and continued :]

The charge of forgery in this case has been the subject of considerable argument and has given rise to two or three questions of some importance in law, which, I think, should be dealt with before I go to the facts. The first point raised by the learned counsel for the appellants was that in view of the provisions of section 195 (I) (c) of the Code of Criminal Procedure it was not open to the Sessions Court to take cognizance of the offence of forgery described in section 463 without the complaint of the committing Magistrate, and in support of that proposition the learned counsel referred to a number of cases, viz., *Bhau Vyankatesh, In re*,<sup>(1)</sup> *Nalini Kanta Laha v. Anukul Chandra Laha*,<sup>(2)</sup> and *Kanhariya Lal v. Bhagwan Das*<sup>(3)</sup>; and the learned Government Pleader has quoted *Noor Mahomad v. Kaikhosru*.<sup>(4)</sup> But the point which arises in all these cases is not one which arises in the present case at all. Those are all cases in which a document produced in a Court in connection either with civil proceedings or with proceedings under the Criminal Procedure Code, section 145, or in some matter unconnected with the actual offence of forgery, has been found to be a forged document, and no prosecution for the offence of forgery could be taken cognizance of by a criminal Court except on the complaint of the Court in which the document was produced or given in evidence. But that is entirely

<sup>(1)</sup> (1925) 49 Bom. 608.

<sup>(2)</sup> (1917) 44 Cal. 1002.

<sup>(3)</sup> (1925) 48 All. 60.

<sup>(4)</sup> (1902) 4 Bom. L. R. 268.

different to the facts of the present case where the document was produced in Court not in connection with any other case, but in a prosecution founded upon it, for the purpose of convicting the accused of an offence in relation to it, and none of the cases which have been quoted will apply. No question of giving sanction by the committing Magistrate could arise when he himself was considering the question of what charge should be framed on this document. The first objection, therefore, in my opinion, does not stand. [His Lordship then dealt with another objection regarding joinder of charges which is not material for the purposes of this report and continued :]

The third argument, however, is more serious. It has been argued that in order to constitute an offence of forgery under sections 463 and 464, the document must be made dishonestly or fraudulently and those words must be read in the sense in which they are defined in the Indian Penal Code. As dishonesty involves wrongful gain or wrongful loss, obviously it does not apply to the present case where no pecuniary question arises. The definition of "dishonestly" in section 24 of the Indian Penal Code applies only to wrongful gain or wrongful loss and although there are conflicting rulings on the question of the definition of the word "fraudulently," the consensus of opinion of this Court has been that there must be some advantage on the one side with a corresponding loss on the other. The learned counsel for the appellants has referred to *Surendra Nath Ghose v. Emperor*<sup>(1)</sup> and *Emperor v. Harjivan Valji*.<sup>(2)</sup> In *Surendra Nath Ghose v. Emperor*<sup>(1)</sup> it was held that the expression "intent to defraud" implies conduct coupled with an intention to deceive and thereby to injure; the word "defraud", involves two conceptions, viz., deceit and injury to the person deceived, that is, an infringement of some legal right possessed by him, but not necessarily deprivation of property. And in *Emperor v. Harjivan Valji*<sup>(2)</sup>

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<sup>(1)</sup> (1910) 33 Cal. 75, F. B.<sup>(2)</sup> (1925) 50 Bom. 174.

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it was held that the word "defraud" in the Bombay District Municipal Act having been used in a popular sense, i.e., to deprive a person of some rights or property to which he was entitled, there was an intention to defraud the Municipality. At p. 124 in Mr. Justice Fawcett's judgment reference is made to Gour's Penal Law saying that the word "defraud" has at least three meanings: and in the Penal Code in section 25 the term is used rather in the first, than in the second or third sense, the first meaning being to deprive one of a right, either by obtaining something by deception or artifice, or by taking something wrongfully without the knowledge or consent of the owner.

The learned counsel further referred to *London and Globe Finance Corporation, Limited, In re*,<sup>(1)</sup> and *Kotamraju Venkatrayadu v. Emperor*,<sup>(2)</sup> so also to *Emperor v. Balkrishna Waman*.<sup>(3)</sup> The Government Pleader has relied on *Queen-Empress v. Abbas Ali*,<sup>(4)</sup> *Causley v. Emperor*,<sup>(5)</sup> and also on *Kotamraju Venkatrayadu v. Emperor*<sup>(6)</sup> and on *Kamatchinatha Pillai v. Emperor*.<sup>(7)</sup>

Each case will have to be decided on its own facts, and it does not seem that in the present case the act of the accused, assuming it to have been committed, in altering the diary so as to make it appear that he had not kept the Katbus under surveillance, would amount to forgery inasmuch as the element of fraud as defined in the Indian Penal Code is absent. Very recently the case of *Emperor v. Kashinath Ramchandra Davari*<sup>(8)</sup> dealt with this very point. In that case a Kulkarni who had omitted to make certain payments made false entries in the accounts in order to screen himself and it was held that the offence with which he was charged under section 477A and which requires an intent to defraud was not complete. There is no question

<sup>(1)</sup> [1903] 1 Ch. 728 at p. 734.<sup>(2)</sup> (1905) 28 Mad. 90 at p. 96, F. B.<sup>(3)</sup> (1913) 37 Bom. 666.<sup>(4)</sup> (1896) 25 Cal. 512, F. B.<sup>(5)</sup> (1915) 43 Cal. 421.<sup>(6)</sup> (1905) 28 Mad. 90, F. B.<sup>(7)</sup> (1918) 42 Mad. 558.<sup>(8)</sup> (1931) Crim. App. No. 525 of 1930, decided by Beaumont C. J. and Murphy J. on January 7, 1931 (Unrep.).

in the present case of any loss being caused to the Deputy Superintendent of Police who was inquiring into this case by the fact of this diary being altered and pages substituted for the original.

It would be a straining of language to say that because he was thereby likely to be led to come to a wrong conclusion as to the guilt of accused No. 1, or that there was a probability that the proceedings against accused No. 1 might not result in his conviction, this would, therefore, render the alteration of the document fraudulent within the meaning of the Indian Penal Code. In these circumstances, although possibly there are other sections such as section 192 which might apply to the act of the accused (but that question has not been raised nor the accused has been charged with that offence) it seems that the conviction under section 465 cannot stand whether the facts are proved or whether they are not, and in view of that it is not necessary to go into the facts, and therefore the conviction and sentence under section 465 of the Indian Penal Code will be set aside. [The rest of the Judgment is not material for the purposes of this report.]

BROOMFIELD J. The facts of this case have been detailed in the judgment of my learned brother. The framing of the charge of forgery by the Sessions Judge has given rise to some interesting points of law. The first point taken by counsel for the appellants is that section 195 (1) (c) of the Criminal Procedure Code prevented the Sessions Judge from taking cognizance of the offence of forgery in the absence of a complaint from the committing Magistrate in whose Court the diary alleged to have been forged was first produced. Section 195 (1) (c) provides that no Court shall take cognizance of any offence described in section 463 of the Indian Penal Code, when such offence is alleged to have been committed by a party to any proceeding in any Court in respect of a document produced or given in evidence in such proceeding, except on the complaint in writing of such Court,

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or of some other Court to which such Court is subordinate. The question is whether that provision applies in the present case. The offence of forgery is no doubt alleged to have been committed in respect of a document which was produced before the Committing Magistrate, and at the time of the production accused No. 1 was of course a party to the proceeding. But he was not a party to the proceeding at the time the forgery is alleged to have been committed, and at the time the document was made use of by him there was no proceeding in Court at all. The diary is alleged to have been forged some time between July 18 and 23, after the accused was suspended on July 17. The Deputy Superintendent of Police, Exhibit 71, states that he got orders to register the offence under sections 330 and 348 of the Indian Penal Code on July 19, and sent up the charge sheet under those sections on August 24. The diary Exhibit 34 was sent to the Magistrate subsequently by the Police with a request to frame a charge under section 218 of the Indian Penal Code. It is important to note the terms of the charge which the Sessions Judge framed under section 465, which are as follows :—

“ And further you the said first accused between the dates 2-7-1931 to 27-7-1931 (as I have mentioned the date of the alleged forgery was subsequently confined to the period 18th to 23rd July) forged the document, viz., the case diary of the investigation of Crime No. 19/1931 of Kolhar Thana . . . with intent to commit fraud, namely that of causing it to be believed that such document was made by you in due course of your official capacity when as a matter of fact you knew that it had not been so made, intending thereby to deceive your superior officers and to induce them to believe that the diary was a true diary and thereby committed an offence punishable under section 465 of the Indian Penal Code and within the cognizance of this Court.”

In support of his contention that the sanction or complaint of the committing Magistrate was not necessary the learned Government Pleader referred us to the case of *Noor Mahomad v. Kaikhosru*.<sup>(1)</sup> The facts there were that before the criminal prosecution for forgery there had been litigation in the Bombay Court of Small Causes in which the document

<sup>(1)</sup> (1902) 4 Bom. L. R. 268.

alleged to be a forgery (a cheque) had been produced by the defendant who was afterwards the accused. A question was raised whether sanction under section 195 (1) (c) was necessary and the Chief Presidency Magistrate referred to the High Court the following question: "Whether in the event of an offence punishable under section 471 of the Indian Penal Code being made out in a complaint, the use complained of being prior in date to the use of the document in question in evidence in a civil Court, the sanction of such Court is necessary under section 195 (1) (c) of the Criminal Procedure Code, before a criminal Court can take cognizance of such offence." The judgment of this Court was as follows:—"The Court thinks that the answer to the question put by the Chief Presidency Magistrate should be in the negative. Sanction under section 195 (1) (c) of the Criminal Procedure Code for an offence under section 471 of the Indian Penal Code is not necessary in respect of a use made outside the Court." That is no doubt an authority for holding that a complaint under section 195 (1) (c) would not be necessary in the present case. This decision was not approved of by the High Court of Calcutta in *Nalini Kanta Laha v. Anukul Chandra Laha*<sup>(1)</sup>; and the High Court of Allahabad in *Kanhaiya Lal v. Bhagwan Das*<sup>(2)</sup> expressed the opinion that the decision was obsolete in view of the alteration of the language of section 195 (1) (c) by the amending Act of 1923. Instead of the words "when such offence is alleged to have been committed" the clause originally ran "when such offence has been committed." With great respect I doubt very much whether this alteration in the language can really be said to have made any difference to the meaning. It is obviously incorrect to say that an offence has been committed before the Court has even taken cognizance of the case, and I think the presumption is that the legislature merely intended to give more appropriate expression to what must all along have been the meaning of

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<sup>(1)</sup> (1917) 44 Cal. 1002.

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the provision. At the same time the judgment in *Noor Mahomad v. Kaikhosru*<sup>(1)</sup> is very brief and no reasons were given for it. In view of the contrary decisions of other High Courts, it may perhaps be necessary at some other time to consider whether the law was correctly stated on the facts of that case. However, it is not necessary to express any opinion on that point here, because the facts in that case, and in the other cases to which reference has been made, are clearly distinguishable from those with which we have to deal.

We have not been referred to any other case where the question of the necessity for sanction or complaint arose in respect of a document alleged to be forged which was produced for the first time at the trial or in the inquiry preliminary to the trial of the forgery itself. The cases cited were all cases of production of the document in an independent proceeding. Let us suppose for the sake of argument that the Police here had treated this as an offence of forgery and not as an offence under section 218. In that case there could have been no question of moving any Court to make a complaint, because the document had not been produced in any proceeding in Court. The only thing that could be done would be to send up the accused for trial or for the Magisterial inquiry preliminary to the trial. At the same time, of course, the document alleged to be forged, the *corpus delicti* so to speak, would have to be produced in Court. Mr. Velinker's argument would require us to hold that the Court instead of inquiring into the case or trying it could do nothing but make a complaint and send it to some other Court to deal with. That, I think, would be an absurdity which the legislature can hardly have intended, and it would be equally absurd to require a complaint of another Court when the Sessions Judge frames the charge himself. There is nothing in any of the cases cited which would make it necessary for us to hold a complaint to be

<sup>(1)</sup> (1902) 4 Bom. L. R. 268.

necessary in such a case and, in my opinion, section 195 (1) (c) has no application when the document which is alleged to be forged is produced at the trial of the person alleged to have forged it, not having been produced in any independent proceeding. [His Lordship then dealt with the objection regarding joinder of charges and continued :]

I now come to Mr. Velinker's third and most important point of law. He contends that even if the facts alleged by the prosecution in relation to the charge of forgery are true, it does not amount to the offence of forgery as defined in the Indian Penal Code. The definition is contained in sections 463 and 464. If accused No. 1 wrote out a new diary after he was suspended intending to induce his superior officers to believe that he had written it while he was investigating the offence, that would be a false document within the meaning of section 464, if it was done dishonestly or fraudulently, and if it was also done with one of the intentions mentioned in section 463, it would amount to forgery. In view of the rather narrow definition of the word "dishonestly" in section 24 of the Code, the prosecution has to rely here on the word "fraudulently", which according to section 25 requires intent to defraud. What is an intent to defraud is not defined in the Code. A definition was suggested by Sir James Stephen in his History of the Criminal Law of England (Vol. II, p. 121) in these terms :—

"Whenever the words 'fraud' or 'intent to defraud' or 'fraudulently' occur in the definition of a crime two elements at least are essential to the commission of the crime : namely, first, deceit or an intention to deceive or in some cases mere secrecy : and, secondly, either actual injury or possible injury or an intent to expose some person either to actual injury or to a risk of possible injury by means of that deceit or secrecy."

Sir James Stephen went on to say (Vol. II, p. 122) :—

"A practically conclusive test as to the fraudulent character of a deception for criminal purposes is this : Did the author of the deceit derive any advantage from it which he could not have had if the truth had been known ? If so, it is hardly possible that that advantage should not have had an equivalent in loss, or risk of loss, to some one else ; and if so, there was fraud."

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This has been generally accepted by the Courts as a good definition for practical purposes, see for instance, *Emperor v. Balkrishna Waman*,<sup>(1)</sup> *Surendra Nath Ghose v. Emperor*<sup>(2)</sup> which was followed in *Emperor v. Harjivan Valji*,<sup>(3)</sup> and *Emperor v. Kashinath Ramchandra Dawari*.<sup>(4)</sup> But there has been difference of opinion as to whether an intent to cause loss or injury to another is an essential element in the offence. In *Kotamraju Venkatrayadu v. Emperor*,<sup>(5)</sup> the most important of the cases relied on by the learned Government Pleader, the question was considered by a Bench of five Judges. Two of the Judges held that there cannot be forgery unless there is a deception which involves some loss or risk of loss to an individual or to the public, and that it is not enough to show that the deception was intended to secure an advantage to the deceiver. The majority of the Judges were inclined to take the view that either an intention to secure a benefit on the one hand, or to cause loss or detriment on the other, by means of deceit, is an intent to defraud. But the expression of opinion on that point was clearly *obiter*, because the learned Judges who formed the majority all held that as a matter of fact both intentions were present in that case. It was a case of forgery of a certificate to obtain admission to an University examination. It was held by the majority of the Judges that injury must necessarily result to the University. In a similar case in Lahore it was held that the injury was rather to the other candidates in the examination: *The Crown v. Chanan Singh*.<sup>(6)</sup> In the other cases cited by the learned Government Pleader, *Queen-Empress v. Abbas Ali*<sup>(7)</sup> and *Causley v. Emperor*,<sup>(8)</sup> the element of injury or risk of injury to an individual or to the public may also be said to have been present. I think in view of the Bombay decisions to which I have referred we must hold that

<sup>(1)</sup> (1913) 37 Bom. 666.

<sup>(2)</sup> (1910) 38 Cal. 75, F. B.

<sup>(3)</sup> (1925) 50 Bom. 174.

<sup>(4)</sup> (1931) Crim. App. No. 525 of 1930, decided by Beaumont C. J. and Murphy J., on January 7, 1931, (Unrep.)

<sup>(5)</sup> (1905) 28 Mad. 90, F. B.

<sup>(6)</sup> (1928) 10 Lah. 545.

<sup>(7)</sup> (1896) 25 Cal. 512, F. B.

<sup>(8)</sup> (1915) 43 Cal. 421.

that is an essential ingredient in the definition of forgery. In the great majority of cases the point is not very material. As Sir James Stephen said, it is hardly possible that the author of the deceit should be able to gain an advantage without there being an equivalent in loss or risk of loss to some one else. But there may occasionally be a case in which the element of loss or injury is absent, and I think the present is such a case. If the accused's intention was as alleged in the charge, it is obvious that there was no risk of loss or injury to any individual, and the risk of injury to the public or Government appears to me to be much too remote to be taken into consideration. The act of the accused, assuming the allegations to be true, would, of course, be official misconduct of the most reprehensible kind, and, but for the accident of his having been suspended, it would have amounted to a criminal offence under section 218. But, I think, we must hold that it would not amount to forgery. That being so, we have taken the view that accused No. 1 is entitled to be acquitted on the charge of forgery, and have not gone into the facts relating to that charge. [His Lordship then dealt with the case on the merits which is not material for the purposes of this report.]

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*Appeal dismissed.*

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## APPELLATE CIVIL.

*Before Sir John Beaumont, Chief Justice, and Mr. Justice Broomfield.*

THE SECRETARY OF STATE FOR INDIA IN COUNCIL (ORIGINAL PLAINTIFF),  
 APPELLANT v. SHRIMANT TATYASAHEB YESHWANTRAO HOLKAR OF  
 INDORE (ORIGINAL DEFENDANT). RESPONDENT.\*

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*Indian Contract Act (IX of 1872), section 72—Money paid under pressure of legal process—Action for money had and received—Partial failure of consideration—Land acquisition proceedings—Notification by Government described land as "Khoti"*

\*First Appeal No. 116 of 1926.