

Gift – Transfer of Property Act, 1882, Section 122 – Neither defines acceptance, nor does it prescribe any particular mode for accepting the gift – The word acceptance is defined as “is the receipt of a thing offered by another with an intention to retain it, as acceptance of a gift.” – The aforesaid fact can be ascertained from the surrounding circumstances such as taking into possession the property by the donee or by being in the possession of the gift deed itself. The only requirement stipulated here is that, the acceptance of the gift must be effectuated within the lifetime of the donor itself – Being an act of receiving willingly, acceptance can be inferred by the implied conduct of the donee.

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