

Stamp Act, 1899 - Authenticity - Use of very old stamp papers of different dates for an agreement - If a person wants to create or a back-dated agreement, the first hurdle he faces is the non-availability of stamp paper of such old date - Therefore tampering of the date of issue and seal affixed by the stamp vendor, as also the entries made by the stamp vendor, are quite common in a forged document - When the agreement is dated 5.1.1980, and the stamp papers used are purchased in the years 1973 and 1978, one of the possible inferences is that the plaintiff not being able to secure an anti-dated stamp paper for creating the agreement (bearing a date prior to the date of sale in favour of second defendant), made use of some old stamp papers that were available with him, to fabricate the document - The fact that very old stamp papers of different dates have been used, may certainly be a circumstance that can be used as a piece of evidence to cast doubt on the authenticity of the agreement - But that cannot be a clinching evidence - There is also a possibility that a lay man unfamiliar with legal provisions relating to stamps, may bona fide think that he could use the old unused stamp papers lying with him for preparation of the document and accordingly use the old stamp papers.

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