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The IT ACT 2000

Section 48 - Establishment of Cyber Appellate Tribunal

(1) The Central Government shall, by notification, establish one or more appellate tribunals to be known as the Cyber Regulations Appellate Tribunal. (2) The Central Government shall also specify, in the notification referred to in sub-section (1), the matters and places in relation to which the Cyber Appellate Tribunal maySection 49 - exercise jurisdiction