


## The Role of the Tax Court as the First and Final Court in Resolving Tax Disputes

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Article Info	ABSTRACT
<b>Keywords:</b> Tax Court, Tax Settlement, Tax Disputes.	Tax is an obligatory contribution to the state payable by individuals or bodies without direct compensation for state purposes to benefit the people. The tax dispute between PT Prima Globalindo Logistik, Tbk. and the Director General of Taxes on Tax Underpayment Assessment Letter Number 00176/6/207/19/048/21 shows how illegal tax collection can unfairly tax taxpayers. This study examines how people settle tax disputes over Directorate General of Taxes underpayment tax assessment letters through the tax court. As well as other goals to guide Tax Court judges' tax dispute decisions. This study applied normative juridical data collection methods to literature studies and secondary data. This study shows that taxpayers contest the Tax Underpayment Assessment Letter Number 00176/6/207/19/048/19 in two stages: objection efforts at the Tax Determination Office. Taxpayers seek an appeal if they haven't found a remedy. In the appeal, the tax court partially upheld the Director General of Taxes' decision on the taxpayer's challenge to Tax Underpayment Assessment Letter Number 00176/207/19/048/21.
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### INTRODUCTION

Taxes are mandatory contributions imposed on citizens and businesses by the government, which are used to finance various public needs and services. Without taxes, the state would not be able to optimally carry out its functions, including providing education, health care, security, and infrastructure. According to Sarunan (2016), every citizen and organization is obliged to pay a certain amount to the government to ensure the common good. Taxes are not only a legal obligation but also a moral responsibility in supporting the continuity of national and state life.

Tax obligations are universal and recognize no territorial boundaries, as everyone who earns income in a country is essentially required to contribute a portion of their income as a form of responsibility to the state. Alfarizi (2023) states that taxes are the backbone of state revenue and a vital tool for financing development projects. Tax revenue provides the state with fiscal space to implement national priority programs, such as the construction of roads, bridges, hospitals, and education and health subsidies.

More than just a fundraising tool, taxes also play a crucial role in regulating a country's economy. Farouq (2018) states that economic stability is closely linked to the effectiveness of tax collection. With a sound and fair tax system, the government can distribute income equitably, reduce social inequality, and direct economic growth to strategic sectors. Therefore, the success of the tax system significantly determines the quality of governance and the sustainability of national development.

The legal basis governing taxes in Indonesia is set out in Article 23A of the 1945 Constitution, which states that "Taxes and other compulsory levies for state purposes shall be regulated by law." This article emphasizes that taxes cannot be levied arbitrarily, but must be based on valid and accountable regulations. With this legal basis, the rights and obligations between the state and citizens in the context of taxation are clear and provide legal protection against potential abuse of authority.

For the tax system to operate fairly and transparently, the relationship between the state and taxpayers must be based on compliance and trust. Worotikan (2015) emphasized that this relationship must be conducted formally and in accordance with procedures. However, in practice, disagreements often arise between taxpayers and tax authorities, whether regarding the calculation of tax due, the interpretation of legal provisions, or administrative procedures. These conflicts often give rise to tax disputes that must be resolved through legal channels.

One common type of dispute is an objection to a Tax Underpayment Assessment Letter (SKPKB) issued by the Directorate General of Taxes. For example, PT Prima Globalindo Logistik, Tbk. was issued SKPKB number 00176/6/207/19/048/21, which the taxpayer believed did not reflect the actual situation. The taxpayer felt aggrieved by this assessment and chose to pursue legal action to obtain justice. This demonstrates that the tax system must provide taxpayers with the opportunity to defend themselves if they believe there is an error in their tax assessment.

The taxpayer in this case filed an objection with the tax authorities, but it was rejected. Consequently, PT Prima Globalindo Logistik, Tbk. pursued further action through the Tax Court, as stipulated in Law Number 14 of 2002 concerning the Tax Court. The law explains that the Tax Court is a specialized judicial institution tasked with resolving tax disputes as the first and final instance of justice. Therefore, decisions issued by the Tax Court are final and binding.

The Tax Court has the authority to examine and decide cases based on evidence and arguments presented by both parties, namely the taxpayer and the Directorate General of Taxes. In deciding disputes, judges consider evidence such as financial statements, transaction documents, and tax audit procedures. In addition, judges also examine the legality of the issuance of the Tax Assessment Letter (SKPKB), compliance with procedures, and whether there were any violations of the taxpayer's rights during the audit process. All of these considerations form the basis for issuing a fair and proportionate decision.

The decision issued by the Tax Court can be in whole, in part, or even rejected by the taxpayer. This decision depends on the strength of the evidence and legal arguments

presented. This process reflects the important role of the judiciary in maintaining a balance between the state's authority to collect taxes and the taxpayer's right to legal protection. Tax disputes brought to court also indicate the ongoing need for improvements to the tax law system to ensure fairness and transparency.

Based on the above description, this research will focus on two important aspects. First, regarding the dispute resolution mechanism adopted by taxpayers regarding SKPKB number 00176/6/207/19/048/21 issued by the Directorate General of Taxes. Second, regarding the legal considerations of the panel of judges in deciding the case between PT Prima Globalindo Logistik, Tbk. and the Directorate General of Taxes at the Tax Court. By examining these two aspects, it is hoped that it will provide a comprehensive overview of the legal procedures that taxpayers can use to defend their rights and understand how justice is upheld in resolving tax disputes in Indonesia.

## RESEARCH METHODS

This research adheres to the standards of normative legal research, which means that the approach used does not rely on field data but instead depends solely on secondary sources. These sources include legal books, scholarly articles, journals, statutory documents, and other literature available in libraries (Soekanto 2001, Mamudji 2001). The objective of this approach is to understand law as norms, doctrines, and principles, as well as how these laws should be applied in society. Therefore, the strength of this research lies in the sharpness of the analysis of relevant written sources.

In its implementation, this study employs a descriptive analysis technique, which involves regularly and objectively describing the phenomena, conditions, or legal issues being examined. This approach allows the researcher to review applicable regulations, examine legal expert opinions, and link theory with actual practice. The descriptive results aim to provide a comprehensive understanding of the legal context being studied, as well as revealing any legal issues or gaps that may arise. This process is conducted methodically, realistically, and in a concrete manner to produce valid legal analysis that can be academically justified.

The next step is to analyze the legal facts found in the literature and connect them to relevant statutory regulations. This process aims to identify and explain potential legal conflicts or difficulties that may arise in practice. The normative analysis method enables the researcher to interpret legal norms, assess consistency between regulations, and understand the legal implications of certain policies or actions. In this regard, laws and regulations serve as an objective benchmark to evaluate the rationality and validity of legal decisions or actions (Soekanto 2001, Mamudji 2001).

Library research becomes the primary method in normative legal studies because it provides access to various authoritative legal materials. The literature used is categorized into three levels: primary legal materials (such as legislation, court decisions, and treaties), secondary legal materials (such as textbooks and scholarly articles), and tertiary legal

materials (such as legal dictionaries and encyclopedias) that support comprehension. After collecting the data, a normative qualitative analysis is conducted using systematic interpretation that establishes relationships between parts of the legal structure. This method aims to uncover the deeper meaning of legal norms and formulate conclusions that are logical and academically acceptable based on prevailing legal standards (Mezak 2006).

## RESULTS AND DISCUSSION

### Dispute Resolution Mechanism Carried Out by Taxpayers Regarding Underpayment Tax Assessment Letter Number 00176/6/207/19/048/21 Through the Tax Court

#### Taxpayer

In accordance with the provisions of tax legislation, taxpayers are defined as individuals or bodies (including tax withholding agents) who have rights and obligations as stated in Article 1 paragraph 1 of Law Number 16 of 2009 concerning General Provisions and Tax Procedures (Octavia, N. 2019). Tax authorities are required to fulfill the following rights for taxpayers: the right to request a refund of excess tax payments or tax calculations, the right to receive a confirmation letter for the issuance of excess tax payments, the right to file objections and appeals against objection decisions, and the right to appoint another person who is trusted to carry out the taxpayer's tax obligations (Rachmawati, AR 2011, Sariono, JN 2011).

#### Tax Court

Article 2 of Law Number 14 of 2002 concerning the Tax Court states that the Tax Court is a body of judges that adjudicates cases involving taxpayers or taxpayers seeking justice in tax matters. Articles 31, 32, and 33 of Law Number 14 of 2002 outline the responsibilities and authorities of the tax court, specifically:

1. The Tax Court is a government administrative body that has administrative powers.
2. Tax disputes are subject to review and decision by the Tax Court.
3. Under no circumstances, other than those stipulated in law, shall the Tax Court have the authority to examine and decide on appeals involving disputes regarding the making of adverse decisions.
4. Cases involving the implementation of decisions regarding tax collection or correction, or other decisions as referred to in Article 23 paragraph (2) of the Tax Law, may be reviewed and decided by the Tax Court.
5. During the tax court hearing, the legal counsel representing the disputing parties may be supervised by the Tax Court.
6. In tax disputes, the Tax Court acts as the first and final court of appeal. In its review of tax matters, the Tax Court may, in accordance with statutory regulations, issue subpoenas or request documents and information from third parties.

#### Tax Dispute

Article 1 number 5 of Law Number 14 of 2002 concerning the Tax Court, includes the definition of a tax dispute, namely "A Tax Dispute is a dispute that arises in the field of taxation between a Taxpayer or Taxpayer with an authorized official as a result of the issuance of a decision that can be appealed or sued to the Tax Court based on tax laws and regulations,

including a lawsuit regarding the implementation of collection based on the Tax Collection Law with a Distress Warrant."

According to Purwito Komariah, there are three types of tax disputes: Tax disputes arising from the receipt of one of four types of tax assessment letters: underpayment, additional underpayment, overpayment, or zero. Tax disputes arising from collection procedures are the second type. The third category includes tax disputes originating from tax assessment decisions and objections, as well as decisions on the implementation of tax decisions (Ahmadi 2006:52).

### **Dispute Resolution Mechanism Through the Tax Court**

Dispute resolution processes, in general, and tax dispute resolution in particular, differ. This relates to how taxes function as a means for the state to obtain funds. Administrative dispute resolution, which includes objection bodies, and judicial resolution, specifically the Tax Court, are two methods for resolving tax issues (Sa'adah, N. 2019).

One common source of tax disputes is the delivery of tax assessment letters. Payment request letters, such as tax assessment letters or collection actions, often give rise to disputes about outstanding taxes. Tax assessment letters include: "underpayment tax assessment letters, additional underpayment tax assessment letters, overpayment tax assessment letters, and nil tax assessment letters." A Tax Underpayment Assessment Letter (SKPKB) is a tax assessment letter that details the principal tax owed, tax credits, underpayment of principal tax, administrative sanctions, and the remaining balance owed. This assessment letter also includes the process for resolving tax disputes related to these letters. This assessment letter can be issued within ten years from the tax due date, the end of the tax period, part of the tax year, or the entire tax year, as outlined in Article 13 of the Tax Law (Valentina, Sri S. 2006, Aji Suryono 2006). Within five years after the tax due date, the end of the tax period, part of the tax year, or the entire tax year, the tax official is authorized to issue a tax underpayment assessment letter.

For the purpose of reviewing and resolving tax disputes, the Tax Court has been designated as the court of first and final instance. If a Tax Court decision cannot be appealed to a lower court, other than a decision that is "inadmissible" regarding competence or authority, then a request for review can be filed with the Supreme Court (Basri, H. 2022, Muhibbin, M. 2022). The obligation to pay taxes and the implementation of tax collection are not affected by filing an objection (Marbun, SF 2018). Regardless of the severity of the tax dispute, taxpayers have the right to pursue legal action under the Taxation Law (Suoth, TCP 2019). Based on field observations, current legal initiatives for resolving tax disputes consist of:

#### **a. Object**

Taxpayers who feel they have been treated unfairly by the tax authorities can file what is known as an "objection." If a taxpayer is dissatisfied with their tax assessment or withholding or collection made by a third party, they can file an objection. Saidi (2013) explains that taxpayers can seek compensation for losses they have suffered by filing

standard legal remedies with the Tax Service Office (KPP), which is part of the Tax Court.

b. Appeal

According to Article 27 paragraph [1] of Law No. 28 of 2007 concerning the Third Amendment to Law No. 6 of 1983 concerning General Provisions and Tax Procedures, taxpayers have the option to file an appeal with the Tax Court if they are dissatisfied with the decision of the Director General of Taxes regarding their objection. Unless otherwise required by law or regulation, the tax court will consider and decide the case based on the appeal decision.

c. Lawsuit

Taxpayers involved in a dispute have the option to appeal or sue. Contrast this with an appeal, which provides taxpayers with additional legal recourse if they are dissatisfied with the Director General of Taxes' decision on their complaint. Conversely, taxpayers or taxpayers who act in accordance with applicable tax regulations have the right to seek legal recourse by filing a lawsuit against a tax collection or decision that can be appealed. This conflicting issue is what distinguishes an appeal from a lawsuit (Wiwoho 2004, Djatikumoro 2004).

d. Judicial review

A judicial review is an additional legal remedy offered by the Tax Court Law for tax disputes. A judicial review can only be filed if it can be proven that the Tax Court's decision was based on a false statement made by the criminal court or if the other party's lies or deceit were revealed after the matter was resolved. New, substantial, and unambiguous written evidence that, if discovered during the Tax Court trial, would lead to a different decision; questions asked that were not specifically requested; requests that were partially denied without explanation; and any apparent refusal to comply with applicable laws and regulations (Article 91 of Law Number 1 of 1999 concerning the Tax Court).

The tax dispute in this case arose from the issuance of a tax underpayment assessment letter number 00176/6/207/19/048/21, by the Directorate General of Taxes against PT Prima Globalindo Logistik. The letter contains details regarding the tax shortfall that has not been paid by the taxpayer, in this case PT Prima Globalindo Logistik, where the taxpayer or PT Prima Globalindo Logistik feels that the assessment letter is incorrect, and is dissatisfied with the assessment letter. The purpose of providing legal channels for taxpayers to resolve tax disputes is to provide justice and clarity regarding the Tax Underpayment Assessment Letter (SKPKB).

As part of the taxpayer's efforts to resolve the SKPKB (No. 00176/6/207/19/048/19), the first step taken was to file an objection with the Tax Service Office where the taxpayer is registered with the Directorate General of Taxes. The taxpayer's dissatisfaction and belief that the finding was erroneous stemmed from their perception of inconsistencies in the text and material of the SKPKB. Therefore, in accordance with Article 25 of the KUP Law, the taxpayer must file a reversal to seek legal tax resolution through administrative dispute

resolution. The Director General of Taxes continued to reject the taxpayer's tax calculation for the SKPKB, even though the taxpayer had attached it to the objection letter and believed it to be correct.

The first mechanism used by taxpayers to resolve tax disputes is to submit a legal appeal, but this fails to resolve the dispute. The taxpayers even argue that the Directorate General of Taxes failed to examine and consider the objection letter, and therefore, they do not accept the Director General of Taxes' decision. The taxpayers believe their case has been rejected and the issue has not been resolved through the objection letter. To seek justice in this tax dispute, the next step is to file an appeal with the tax court.

After receiving a rejection letter for their complaint, taxpayers can pursue this legal route. Taxpayers can use a common legal remedy, namely an appeal, to dispute the SKPKB. The taxpayer's dissatisfaction and belief that the decision is wrong will continue throughout the appeal process. If the taxpayer or entity with tax obligations disagrees with the decision, which can be appealed under applicable tax laws and regulations, they have the right to file a legal action through the tax court (Ispriyarso, B. 2018).

In this legal effort, the appellant and the respondent file an appeal to the tax court, where the panel of judges authorized to examine and decide tax disputes will compare the SKPKB submitted by each party with their appeal (Purwinto and Rukiah Komariah 2007). As stated in Article 77 (1) of Law Number 14 of 2002, the tax court's decision is a definitive decision and has permanent legal force. This law, after being enacted, provides the legal certainty desired by taxpayers. Taxpayers have taken legal action by filing an appeal to the Tax Court based on information contained in the Tax Underpayment Assessment Letter (SKPKB) issued by the Directorate General of Taxes. This Tax Underpayment Assessment Letter (SKPKB) determines the principal tax, tax credit, principal tax underpayment, administrative sanctions, and the total tax owed. This appeal is in line with Article 1 of the KUP Law.

The appeal letter submitted by the taxpayer must meet the following formal requirements:

1. Name, occupation, Taxpayer Identification Number (NPWP) or Taxable Entrepreneur Identification Number (NPWP), and address or position of the appellant and the appellant, who are the parties to the dispute.
2. The "fundamentum petendi" (posita), which contains the legal and factual justification for the appeal. The appellant disagrees with the appellant's objections and rejects the appellant's corrections to the grounds for this appeal.
3. An appeal, which contains all the things that the court is requesting to be granted.
4. An appeal application is submitted to the tax court in Indonesia using an appeal application letter.
5. For each decision, one appeal application is submitted.
6. The reasons for the appeal and the things the appellant wants are clearly stated in the appeal (Djumadi, SH, & HM, M. 2013).

The things requested by the appellant include:

1. The appellant proposes to declare that the appeal submitted by the appellant can be accepted because it has fulfilled all the provisions.
2. Canceling the decision on the letter of rejection of the objection submitted by the appellant to the appellant's respondent
3. Canceling the tax underpayment assessment letter number 00176/207/19/048/21.

### **The Judge's Considerations in Resolving the Dispute Between PT Prima Globalindo Logistik, Tbk. and the Director General of Taxes in the Tax Court Position of the Tax Court**

Based on Article 1 number 8 and Article 27 paragraph (1) of Law Number 48 of 2009 concerning Judicial Power, the tax court is located within the judicial environment. Article 22 of Law Number 4 of 2004 concerning Judicial Power states that, unless otherwise stipulated by law, court decisions at the appellate level can be appealed to the Supreme Court. The Constitutional Court (MK) issued its decision in No. 004/PUU-II/2004 dated December 13, 2004, taking this into account (Simanjuntak, E. 2021). Because it oversees two different legal entities, the Tax Court can be considered part of the State Administrative Court. One unique aspect of the Tax Court is that it receives instructions from the Supreme Court and the Ministry of Finance (<https://www.hukumonline.com/berita/a/kedudukan-dan-posisi-pengadilan-pajak-dalam-kekuasaan-kehakiman-lt65122664f2638/?page=2>, accessed March 18, 2024).

### **Limitations of Authority to Settlement Tax Disputes**

Both the State Administrative Court and the Tax Court have the authority to review and rule on State Administrative Decisions (KTUN). However, the Tax Court can only review KTUNs specifically related to Tax Assessment Letters, while the State Administrative Court can review KTUNs in general (Sa'adah, N. 2023, Wibawa, KCS 2023).

Tax disputes are examined and resolved by the Tax Court, as stated in Article 31 paragraph (1) of Law Number 14 of 2002, which regulates the absolute authority of the Tax Court. Paragraph 2 stipulates that disputes over objection decisions are resolved by the Tax Court at the appeal level (Afdol, A. 2015, Setjoatmadja, S. 2015). Taxpayers can file objections to the implementation of the Tax Assessment Letter, and the relevant agency responsible for taxation will issue an objection decision in response. The term "appeal" is more often used in relation to lawsuits than tax appeals, although both are related to the legal system (Basri, H. 2022; Muhibbin, M. 2022).

The Tax Court Law is unclear regarding appeal disputes; specifically, it states that the Tax Court can only hear cases involving taxpayer financial losses or issues in the determination of tax payable (Sa'adah, N. 2023). The requirement for Tax Court judges to have a law degree and, alternatively, an economics degree, further fuels skepticism. For example, the Tax Court lacks jurisdiction to review the validity of Tax Assessment Letters. Similarly, it is unclear whether Tax Court litigation can only involve procedural issues or can also involve issues of authority (Sa'adah, N. 2023; Wibawa, KCS 2023). Tax Assessment Letters fall under the jurisdiction of the State Administrative Court (PTUN) and the Tax Court, in accordance with applicable laws and regulations. The Tax Court is responsible for

examining any lawsuit involving claims for damages arising from a Tax Assessment Letter (SKP) or procedural errors related to the subject matter of the lawsuit. Meanwhile, the PTUN can examine lawsuits that challenge the validity of authority, alleged abuse of authority, or that involve unlawful acts (Sa'adah, N. 2023, Wibawa, KCS 2023).

### **Judges' Considerations in Resolving Disputes Through the Tax Court**

The mechanism for resolving tax disputes, through the judge's consideration to decide on a tax dispute with the object of appeal in the form of an objection decision letter rejected by the Director General of Taxes for the underpayment tax assessment letter number 00176/6/207/19/048/21, on the date of issuance of the rejection letter of the objection decision, then according to the judge's consideration it is included in the tax dispute, the judge reasoned that this is in line with the provisions of legislation based on Article 31 paragraph 1 and 2 of Law Number 14 of 2002 concerning the Tax Court, which is the legal area of the Tax Court.

By including a letter of appeal in the decision letter for rejection of objection, the contents or substance of the appeal have been examined in accordance with the formal examination procedure, and attaching the fulfillment of payment of 50% of the tax owed, after fulfilling the formal mechanism in the appeal examination, the judge's consideration of the material and contents of the appeal proves that there is a dispute in the underpayment tax assessment letter.

Based on the underpayment tax assessment letter, which did not receive approval from the appellant, this tax dispute arose, then based on the court examination of the underpayment tax assessment letter, according to the results of the appellant that had made corrections based on the KKP and LHP, the appellant decided on the underpayment assessment letter, and the appellant also corrected the existence of VAT objects that had not been collected by the appellant, with the correction of objects that had not been collected, the appellant did not accept the correction because the undebted transactions had apparently been included in the appellant's VAT SPT report in 2019.

Based on the legal facts in the trial, that this tax dispute is based on a tax assessment letter that is not approved by the appellant, then this tax dispute contains corrections made by the Directorate General of Taxes, which cannot be accepted by the appellant. In resolving this tax dispute, the panel of judges in the tax court is based on the applicable tax laws (juridical), along with the information and evidence presented in the trial which are certainly related to the tax dispute submitted to the court.

Based on the evidence presented in court, there is a dispute over the tax base for transactions in 2018, so it is not included in VAT in the 2019 tax period. In the judge's consideration mechanism, it is based on Article 78 of Law Number 14 of 2002 concerning the Tax Court which states that: "the judge's belief is based on assessment, evidence and in accordance with evidence and in accordance with tax laws and regulations", then in the judge's consideration in accordance with the facts that occurred in the trial, hereby based on tax law by accepting the appeal from the appellant in part regarding the letter of objection

filed by the appellant, and rejecting the appeal from the appellant regarding the underpayment tax assessment letter, and maintaining the appeal correction in accordance with and based on tax law. Thus, in the mechanism of the panel's consideration in the PT Prima Globalindo tax dispute, in accordance with the relevant evidence, based on the examination of the evidence presented in court regarding the correction letter presented by both the appellant and the respondent, the judge's consideration in accordance with the Tax Law, the panel of judges decided and adjudicated the tax dispute in accordance with the description of the relevant evidence.

In accordance with the Tax Court Law 14 of 2002 and other applicable laws and regulations, the Appellant's appeal has been partially granted based on the Decree of the Director General of Taxes KESP-00324/KEB/PJ/WPJ.21/2022, which relates to the Taxpayer's objection to the Tax Assessment Letter for Underpayment of Value Added Tax on Goods and Services for the Tax Period in the name of PT PRIMA GLOBALINDO LOGISTIK. Thus, the remaining tax payable is calculated as follows:

**Table 1:** Calculation of taxes still to be paid

Description	Details
Under/overpaid VAT	Rp. 49,334,332
Administrative Sanctions	-
Article 13 paragraph (2) of the KUP	Rp. 14,369,069
VAT still to be paid/overpaid	Rp. 63,703,401

The basis for legal action in the tax court is the precedent established by previous decisions. Tax court decisions play a crucial role in establishing clear rules for taxpayers and the Directorate General of Taxes to follow when interpreting and applying tax laws (Retno, ME 2007). If a tax court decision is final and cannot be overturned through cassation, taxpayers have the opportunity to pursue extraordinary legal action, such as a judicial review to the Supreme Court, to resolve any issues that may arise..

## CONCLUSION

As the highest court in the country, the Tax Court examines and decides on tax-related cases. Therefore, the District Court, State Administrative Court, or other courts cannot hear appeals from the Tax Court unless the decision is deemed "inadmissible" and relates to its jurisdiction or competence. Legal ambiguity complicates the resolution of tax issues. Differences in tax calculations and interpretations between taxpayers and tax authorities can arise when tax collection does not comply with applicable tax policies. This, in turn, can lead to tax disputes. The tax dispute resolution system in Indonesia has well-defined and comprehensive procedures, which include administrative dispute resolution through the objections body and judicial dispute resolution through the Tax Court. The first step is to file an objection with the Tax Assessment Office. The next step is for taxpayers to file an appeal if they still feel they have not found a solution. Unless otherwise required by relevant laws and regulations, the only thing the Tax Court will consider and decide in an appeal is disagreement with the objection determination; the Tax Court's decision is conclusive, final, and continuously

enforceable. Some parties question whether the Tax Court truly meets the requirements of an independent court or is merely quasi-independent. Regarding the taxpayer's lawsuit against the underpayment tax assessment letter number 00176/207/19/048/21, the Tax Court essentially upheld the decision of the Director General of Taxes.

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