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Legal Protection for Taxpayers Againts Tax Court Judge Decisions That Only Consider Formal Aspects

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Abstract: The tendency of judicial formalism in resolving tax disputes triggers an acute antinomy between the principle of formal legal certainty and the principle of substantive justice. This study aims to analyze the alignment of the formalistic-oriented legal considerations (ratio decidendi) of Tax Court judges with the teleological objectives of Article 36 paragraph (1) letter b of the Law on General Provisions and Tax Procedures (UU KUP), as well as to formulate an ideal form of legal protection for taxpayers in realizing substantive fiscal justice. The research method used is normative-juridical with a statutory approach, case approach, and conceptual approach. The results indicate that the judges' ratio decidendi in several analyzed decisions is not aligned with the teleological purpose of Article 36 paragraph (1) letter b of the UU KUP. Judges tend to get trapped in positivistic-legistic reasoning that prioritizes administrative-procedural compliance, thereby canceling material rights and ignoring the search for material truth. The legal consequences of this approach are highly destructive: shifting the court's function into a mere "rubber stamp" for the tax authority, eliminating the search for material truth, undermining the structure of taxpayer legal protection, and triggering unjust enrichment by the state. This rigid approach violates the principle of proportionality and fails to achieve substantive justice.

Keywords: Legal Protection, Taxpayer, Ratio Decidendi, Justice

INTRODUCTION

A democratic constitutional state places the legal protection of its citizens as the cornerstone of every government action, including in tax collection. Although the budgetair function demands the optimization of state revenues, tax authorities are not justified in ignoring the fundamental rights of taxpayers. This principle gives rise to the idea that tax law must not only be viewed through the lens of power (macht), but must originate from justice (recht). Therefore, the law provides space for administrative correction as a form of repressive legal protection if fiscal actions impose burdens beyond the limits of material decency.

Yuridically, the realization of corrective justice is accommodated by Article 36 paragraph (1) of Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures (UU KUP). This norm empowers the Director General of Taxes to reduce or cancel administrative sanctions or incorrect tax assessments. Based on the Elucidation of Article 36 paragraph (1) of the UU KUP, the teleological objective of this article is explicitly based on the "element of justice". The law explicitly outlines a normative prescription: the cancellation of incorrect tax assessments can be carried out for taxpayers whose objections were rejected due to formal requirements, as long as the material requirements are met. This authentic explanation proves that the legislators intended for the essence of material (substantive) justice to be prioritized over the rigidity of procedural formalities.

However, in practice before the Tax Court, this noble teleological goal is frequently reduced due to the dominance of formalistic-legistic legal reasoning by judges. Tax Court judges often resolve disputes under Article 36 paragraph (1) letter b merely by testing the validity of the outer shell (formal aspects) of the state administrative decisions issued by the fiscal authority, without delving into the core material facts regarding the "incorrectness" of the tax assessment or the presence of an "error by the taxpayer". This phenomenon of judicial formalism triggers an acute antinomy between the principle of formal legal certainty and the principle of substantive justice.

Based on the background outlined above, the research problems are formulated as follows: 1) Are the legal considerations (ratio decidendi) of Tax Court judges who only emphasize formal aspects aligned with the purpose of Article 36 paragraph (1) letter b of the UU KUP? and 2) What are the legal consequences of the formalistic orientation of the Tax Court judges' ratio decidendi?

METHODS

This study constitutes a normative juridical legal research, which critically examines black-letter law and written legal norms across various dimensions, including legal theory, statutory structures, and a comprehensive analysis of the prevailing tax legislation. To address the formulated legal issues, a statutory approach (*statute approach*), case approach (*case approach*), and conceptual approach (*conceptual approach*) are employed. The legal materials analyzed include the UU KUP, UU PPN, UU HPP, and relevant judicial decisions (such as Decision No. PUT-54148/2014 and several 2024 decisions). The gathered materials are analyzed through a qualitative-descriptive method, utilizing deductive legal reasoning to derive logical, coherent, and objective conclusions.

RESULT AND DISCUSSION

Analysis of Tax Court Judges' Ratio Decidendi and the Teleological Purpose of Article 36 Paragraph (1) Letter b UU KUP

The research results indicate that the construction of the *ratio decidendi* formulated by the Board of Judges of the Tax Court in Decision Number PUT-54148/PP/M.VIIIB/99/2014, Decision Number PUT-003183.99/2022/PP/M.XIIIA/2024, Decision Number PUT-004513.99/2022/PP/M.XIIIA/2024, and Decision Number PUT-004928.99/2022/PP/M.XIIIA/2024 consistently demonstrates the dominance of a positivistic-legistic paradigm. This paradigm treats administrative procedural compliance as the primary benchmark for the validity of the tax authority's actions. Such an orientation causes judges to focus more intensely on reviewing the formal legality of tax administration actions rather than examining the substance of the legal relationship between the state and the taxpayer. In other words, the legal considerations established are not directed toward discovering the material truth (*material truth*); instead, they stop at verifying whether administrative procedures have been fulfilled according to the literal wording of the norm.

In fact, when analyzed through the method of teleological interpretation, Article 36 paragraph (1) letter b of the UU KUP was specifically established as a corrective mechanism that provides space for the state to rectify substantially incorrect tax administration decisions. The official elucidation of the article explicitly states that the norm is grounded in the element of justice. It even provides an example that a tax assessment can still be canceled even if the prior objection request was rejected due to non-compliance with formal requirements, provided that its material requirements are proven to be fulfilled. This implies that the legislators consciously positioned substantive justice as the primary objective, whereas administrative formalities serve merely as instruments to achieve it, rather than an end in themselves.

Nevertheless, the construction of the judges' *ratio decidendi* in the analyzed decisions precisely moves in the opposite direction. In Decision Number PUT-54148/2014, for instance, the Board of Judges deemed the absence of a normative obligation for the tax authority to draw up a Discussion Minutes (*Berita Acara Pembahasan*) as a sufficient ground to reject the taxpayer's lawsuit, without first examining whether the issued tax assessment reflected the actual circumstances. This approach demonstrates that the judges treated the existence or absence of administrative procedures as the primary decisive factor, while the substance of the tax dispute did not receive proportional attention.

A similar approach is observable in Decision Number PUT-003183.99/2022/PP/M.XIIIA/2024 and Decision Number PUT-004513.99/2022/PP/M.XIIIA/2024. In both decisions, the Board of Judges legitimized the actions of the Director General of Taxes in returning the request for the cancellation of a Tax Collection Surat (*Surat Tagihan Pajak*) solely because the request regarding the Underpayment Tax Assessment Notice (*Surat Ketetapan Pajak Kurang Bayar*) was submitted simultaneously. The judges viewed the administrative prohibition regarding simultaneous submissions as a sufficient reason to dismiss the lawsuit without ever entering into an examination concerning the validity of the substance of the imposed tax sanctions. Consequently, the judicial review stopped at procedural matters, whereas the objective of legal protection inherent in Article 36 paragraph (1) letter b of the UU KUP was never truly realized.

This tendency reaches its most tangible manifestation in Decision Number PUT-004928.99/2022/PP/M.XIIIA/2024 regarding the crediting of Input Tax. The Board of Judges stated that the failure to report Input Tax in the VAT Periodic Tax Return (*SPT Masa PPN*) within the specified timeframe completely nullified the entire right to credit the tax, even though from an economic standpoint, the Value Added Tax had actually been collected and deposited into the state treasury. In the perspective of modern tax law, such an approach exhibits the dominance of the *form over substance* principle, whereas the development of international tax law is shifting toward the *substance over form* principle, which prioritizes economic reality over administrative formalities. Thus, the judges have transformed a norm originally intended to encourage orderly administration into an instrument to eradicate the economic rights of the taxpayer.

From the perspective of the theory of law-finding (*rechtsvinding*), this pattern of reasoning indicates that judges still position themselves as *la bouche de la loi*—merely the mouth of the law that applies the literal wording of the norm mechanically without performing legal construction based on the purpose of the legislation. Yet, Article 5 paragraph (1) of Law Number 48 of 2009 concerning Judicial Power mandates that judges are obligated to explore, follow, and understand the legal values and sense of justice living in society. This mandate requires that judges must not stop at grammatical interpretation but must also employ systematic, historical, and teleological interpretations to attain substantive justice.

Therefore, the judges' *ratio decidendi* in these cases does not yet reflect the function of the Tax Court as an institution of judicial control over the administrative actions of the fiscal authority. Conversely, the established legal considerations show a tendency to uphold the formal legality of tax administration without correcting the potential occurrence of material injustice. As a result, the teleological purpose of Article 36 paragraph (1) letter b of the UU KUP as an instrument of corrective legal protection for taxpayers is not optimally achieved.

Legal Consequences of Formalistic Judgments on the Legal Protection of Taxpayers

Tax law is inextricably linked to the legal protection of taxpayers. The essence of legal protection for taxpayers in tax disputes cannot merely be understood in a narrow sense as the mere provision of access to mechanisms of objection, appeal, lawsuit, or judicial review. Rather, it must be construed as a comprehensive normative framework ensuring that the legal relationship between the state as the tax collector and the taxpayer as the bearer of the tax burden is conducted in a fair and proportional manner that respects the constitutional rights of citizens. In a state governed by the rule of law (*rechtsstaat*), the state's authority to levy taxes is a logical consequence of its function to finance government operations and realize the public welfare (*welfare state*); however, this authority is not absolute. Conversely, the state's fiscal authority is invariably constrained by the principle of legality, the protection of human rights, *due process of law*, and the principle of proportionality, which constitute the core characteristics of a democratic rule of law. Therefore, the legal protection of taxpayers must be positioned as a constitutional mechanism to control the exercise of public authority in the realm of taxation, preventing it from devolving into a repressive or exploitative instrument. This rationale is rooted in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia (UUD NRI 1945), which mandates that Indonesia is a state based on law, meaning that every governmental action, including tax administration measures, must be subject to the law and its legality and fairness must be reviewable through judicial mechanisms.

From the perspective of constitutional law, the legitimacy of tax collection indeed derives its constitutional basis from Article 23A of the UUD NRI 1945, which stipulates that taxes and other coercive levies for the needs of the state are regulated by law. However, this provision must not be interpreted merely as a legitimacy for the forced payment of taxes, but it inherently implies that every tax collection action must be executed based on a fair law (*fair taxation*), respect the rights of taxpayers, and provide a remedial mechanism in the event of administrative errors or abuse of power. Legal protection in tax disputes is an inherent consequence of the rule of law concept, which positions taxation power as an authority that must always be juridically accountable, rather than serving solely as an instrument for amassing state revenue.

When analyzed through a philosophical approach (*philosophical approach*), the essence of taxpayer legal protection is fundamentally rooted in the idea of distributive justice, as developed from Aristotle to its modern formulation in John Rawls' theory of justice. Aristotle positions taxes as an instrument for distributing public burdens that must be executed proportionally according to the capacity of each citizen (*ability to pay principle*), meaning the state is not justified in imposing obligations that exceed an individual's actual capacity or real legal obligations.

In alignment with this, Rawls' theory of justice asserts that legal institutions must guarantee the fair distribution of rights and duties through the principle of equal liberty (*equal basic liberties*) and the difference principle (*difference principle*). In the context of taxation, these two principles demand that every taxpayer receives equal procedural protection before the law (*equality before the law*) while simultaneously receiving substantive protection against the possibility of tax impositions that are incongruent with the actual legal or factual circumstances.

Legal protection is inadequately realized if it solely relies on the availability of objection, appeal, or lawsuit procedures. It must also guarantee that the entire dispute resolution mechanism is genuinely directed toward discovering the amount of tax debt that materially constitutes the taxpayer's actual obligation. If the dispute resolution process stops merely at a formal review of tax administration procedures while the substance of the tax legal relationship is ignored, then the objective of this legal protection loses its philosophical meaning. In the perspective of Gustav Radbruch, such a condition reflects the dominance of formal legal certainty (*rechtssicherheit*) at the expense of the value of justice (*gerechtigkeit*), whereas the law should consistently strive to harmonize justice, certainty, and utility. Therefore, the essence of legal protection in tax disputes must be understood as an instrument to maintain the equilibrium between the state's fiscal interests and the protection of taxpayers' rights, thereby preventing the deviation of the law's function into a mere legitimizing tool for administrative actions.

Conceptually, legal protection for taxpayers must also be understood within the framework of legal protection theory developed by Philipus M. Hadjon. According to Hadjon, legal protection within a rule of law state consists of preventive legal protection and repressive legal protection. Preventive legal protection provides citizens with an opportunity to secure guarantees before an administrative decision generates detrimental legal consequences, whereas repressive legal protection is manifested through dispute resolution mechanisms by judicial institutions after a violation of citizens' rights has occurred.

In the context of the Indonesian tax system, both forms of protection have essentially been accommodated through administrative mechanisms in the form of correction, reduction, cancellation of administrative sanctions, cancellation of tax assessments based on Article 36 paragraph (1) letter b of the Law on General Provisions and Tax Procedures (UU KUP), objections, appeals, lawsuits, and judicial reviews at the Supreme Court. Nevertheless, the existence of these normative instruments does not automatically guarantee the achievement of effective legal protection if administrative and judicial practices remain dominated by a formalistic paradigm. True legal protection is determined not only by the multitude of available dispute resolution mechanisms but relies heavily on how administrative officials and judges interpret the function of these mechanisms. If all legal procedures are understood merely as means to test administrative compliance, then legal protection will shift toward merely protecting procedural legality, rather than protecting the substantive rights of the taxpayer.

The theory initiated by Philipus M. Hadjon affirms that the primary objective of legal protection is not to defend governmental actions, but to ensure that every exercise of administrative authority perpetually complies with the principles of legality, proportionality, accuracy, accountability, and respect for citizens' rights, as reflected in the General Principles of Good Administration (AUPB).

From the perspective of progressive legal theory developed by Satjipto Rahardjo, legal protection in tax disputes must not be perceived as a mechanical process aimed merely at confirming the procedural correctness of the fiscal authority's actions; rather, it must be viewed as an instrument to discover substantive justice (*substantive justice*). Satjipto Rahardjo rejects the positivistic view that treats the law as a set of rules operating automatically (*rule-bound system*), arguing instead that the law is created for humans, not humans for the law. This concept holds profound relevance in tax dispute resolution, particularly concerning lawsuits based on Article 36 paragraph (1) letter b of the UU KUP, which was designed from the outset as a corrective mechanism against incorrect tax assessments resulting from taxpayer oversight or factors not attributed to their fault. In such a context, judges ought not only to examine whether the tax administration procedures were executed according to formal provisions but must also assess whether the substance of the tax assessment truly reflects the actual tax obligation. This understanding aligns with Ronald Dworkin's theory, which distinguishes between *rules* and *principles*. According to Dworkin, it is insufficient for judges to apply rules purely textually; they are obligated to consider the principles of justice that form the foundation of the entire legal system. Thus, when adjudicating disputes regarding the cancellation of tax assessments due to oversight or incorrect determination, judges should integrate the principles of justice, proportionality, good faith (*bona fide*), and the protection of taxpayer rights as an integral part of the law-finding process (*rechtsvinding*), rather than treating administrative compliance as the sole benchmark of a decision's legality.

This approach gains even stronger legitimacy when analyzed through the rule of law theories developed by Jimly Asshiddiqie and Bagir Manan. According to both scholars, a primary characteristic of a modern rule of law state is the existence of judicial oversight (*judicial control*) over all governmental actions as a form of limiting state power. Such oversight does not stop at formal legality but also encompasses the review of the rationality, proportionality, and fairness of administrative decisions.

The Tax Court inherently holds a strategic position as the institution functioning to maintain the balance between the state's fiscal interests and the constitutional rights of taxpayers. This function cannot be executed optimally if judges are solely oriented toward a positivistic-legistic approach that positions administrative procedure as the sole measure of legal truth.

Conversely, judges must employ various methods of interpretation be it systematic, teleological, historical, or sociological interpretation to discover the meaning of the norm that best aligns with the objectives of the establishment of the Law on General Provisions and Tax Procedures (UU KUP). In the context of Article 36 paragraph (1) letter b of the UU KUP, a teleological approach demonstrates that the legislature's intent was not to restrict the scope of legal protection through rigid administrative requirements, but rather to provide the state with an opportunity to rectify tax assessments that are materially proven to be incorrect. Therefore, any interpretation that eliminates this right of correction solely on formal administrative grounds inherently deviates from the *ratio legis* of the norm's formation and potentially obliterates the legal protection function that constitutes the spirit of the provision.

This theoretical construction is highly relevant to the tendencies of tax judicial practices outlined in previous discussions. Numerous decisions by the Tax Court and the Supreme Court reveal a dominant formalistic paradigm in constructing the *ratio decidendi*, wherein judges focus more on the fulfillment of procedural requirements than on examining the material truth of the disputed tax legal relationship. Consequently, the legal protection that should be the primary objective of tax dispute resolution is reduced to mere protection of tax administrative order. This phenomenon indicates an antinomy between the principle of formal legal certainty and the principle of substantive justice, whereas the two should be positioned harmoniously, as taught by Gustav Radbruch.

The dominance of this formalistic approach also illustrates the strong influence of Hans Kelsen's legal positivism paradigm, which separates law from moral considerations or social justice. Although the pure theory of law has contributed significantly to maintaining the consistency of the legal system, its rigid application in resolving tax disputes potentially neglects the social objective of tax law as an instrument for the distribution of fiscal justice.

The legal protection of taxpayers must be reconstructed toward a more responsive paradigm, as developed by Nonet and Selznick a paradigm that views the law as an instrument to respond to societal needs and protect citizens' interests against disproportionate uses of power. This reconstruction is not intended to weaken the tax collection function, but to ensure that the state's fiscal power is exercised within the corridors of the rule of law, respects the rights of taxpayers, and aligns with the value of social justice that constitutes the legal ideals (*rechtsidee*) of the Indonesian nation based on Pancasila.

The essence of legal protection for taxpayers in tax disputes based on the principle of justice cannot be reduced to the mere existence of procedural dispute resolution mechanisms; it must be understood as the state's constitutional obligation to guarantee that every tax administration action reflects a balance between fiscal interests and respect for citizens' rights. Such legal protection demands a paradigm shift from *administrative legality* to *substantive* *fiscal justice*, so that the orientation of dispute resolution no longer centers on administrative formalities, but on the pursuit of material truth regarding the actual magnitude of the tax obligation.

From the perspective of *ius constituendum*, legal reform should be directed toward strengthening the norms of taxpayer protection by affirming the parameters of substantive justice within the UU KUP, harmonizing the fiscal administrative authority with the judicial oversight function of the Tax Court, and establishing interpretative guidelines that obligate judges to prioritize the principles of proportionality, good faith, protection of rights, and fiscal justice when adjudicating tax disputes.

The dominance of formalistic-oriented legal considerations not only produces decisions that fail to reflect a sense of justice but also triggers various systemic legal consequences for the administration of tax law in Indonesia. These consequences do not end with the loss of an individual taxpayer's rights in a specific case; they also affect the legitimacy of the Tax Court as an institution, the relationship between the tax authority and the public, and the quality of the rule of law in the fiscal sector.

The first legal consequence is the shift in the function of the Tax Court into a mere administrative legitimizing body (a rubber stamp) for the actions of the fiscal authority. In a constitutional state system, the court should exercise the function of judicial review over state administrative actions by testing both the legality and the fairness aspects of the administrative decision. However, when judges merely examine whether administrative procedures have been fulfilled, the function of judicial oversight loses its meaning. The court is no longer a mechanism for correcting potential tax administration errors; instead, it transforms into an institution that merely endorses the fiscal authority's decisions as long as formal procedures have been met. This condition contradicts the function of repressive legal protection, which constitutes the very essence of a judicial institution's existence.

The second legal consequence is the loss of orientation toward seeking the material truth (*material truth*). The essence of dispute resolution through judicial institutions is not solely to ensure that procedures have been executed according to regulations, but to discover the actual legal state based on facts revealed in trial. In the analyzed cases, the judges no longer questioned whether the tax had indeed been paid, whether the fiscal correction was economically accurate, or whether the tax assessment aligned with the actual facts of the transaction. What was tested was solely the taxpayer's administrative compliance with formal procedures. Consequently, material truth is displaced by a pseudo-administrative truth.

The third legal consequence is the occurrence of substantive legal uncertainty. Legal certainty signifies not only the existence of clear procedures but also a guarantee that rights materially acquired by an individual will not vanish purely due to a technical administrative error. When the right to credit Input Tax which has visibly been paid to the state can be nullified solely due to a delay in administrative reporting, the legal certainty regarding the taxpayer's economic rights is destroyed. This situation stands in direct opposition to the principle of protecting property rights and the principle of proportionality, which demands a balance between the objectives of state administration and the protection of citizens' rights.

The fourth legal consequence is the emergence of *unjust enrichment* by the state. In the perspective of Aristotle's theory of corrective justice as well as modern civil law doctrines, the state must not obtain economic benefit without a valid legal basis. However, when Value Added Tax has been collected and deposited into the state treasury, yet the right to credit Input Tax is abolished solely due to administrative negligence, the state inherently obtains an economic benefit that is no longer grounded in substantive reasoning. The state receives more tax than it should without an adequate basis of justice. This condition is not only contrary to the objective of Article 36 paragraph (1) letter b of the UU KUP but also violates the principles of good governance, the principle of proportionality, and the principle of protecting citizens' economic rights.

Furthermore, this formalistic approach creates an imbalanced relationship between the tax authority and the taxpayer. The fiscal authority stands in a position possessing far greater resources, authority, and administrative capability compared to the taxpayer. Therefore, if the court continues to place both parties on a formally equal footing without considering this structural disparity, the function of legal protection loses its meaning. In John Rawls' perspective of *justice as fairness*, the law must instead provide greater protection to the party that is structurally weaker in order to bring about substantive justice.

Accordingly, the legal consequence of a formalistic-oriented *ratio decidendi* is not merely the rejection of a taxpayer's lawsuit, but also the degradation of the Tax Court's function as the guardian of fiscal justice. The court loses its character as a corrective institution that protects the substantive rights of taxpayers and shifts into an institution that functions more to maintain fiscal administrative certainty. This shift ultimately hinders the realization of the teleological purpose of Article 36 paragraph (1) letter b of the UU KUP, which is to make the tax assessment cancellation mechanism a legal protection instrument capable of restoring the balance between the state's interest in collecting taxes and the taxpayer's constitutional right to obtain justice.

CONCLUSION

1. The ratio decidendi of Tax Court judges that focuses excessively on formalistic aspects is explicitly not aligned with the teleological purpose of Article 36 paragraph (1) letter b of the UU KUP. The original intent of the legislature was to place material justice above strict procedural barriers.
2. The legal consequences of this formalistic approach are highly destructive, as it degrades the court into a rubber stamp for the fiscal authorities, eliminates the pursuit of material truth, violates the principle of proportionality, and leads to unjust enrichment by the state at the expense of the taxpayer's substantive economic rights.

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