

## Analisis perbedaan keputusan keberatan dan putusan banding atas SKPKB PPN: studi kasus pada PT. Adhimix Precast Indonesia

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### Abstrak

Penelitian ini difokuskan pada analisis perbedaan keputusan keberatan dan putusan banding pada proses keberatan dan banding atas SKPKB PPN, penelitian ini dilakukan dengan metode kaulitatif, karena penelitian kaulitatif sangat berperan untuk mendalami suatu pemahaman, dengan menggunakan studi kasus pada PT. Adhimix Precast Indonesia. Hal ini dilakukan mengingat bahwa penelitian ini mencakup aspek-aspek baik administrasi, hukum dan kebijakan melalui penerapan penyelesaian sengketa pajak melalui lembaga keberatan dan banding. Penulis berkesimpulan adanya perbedaan keputusan keberatan dan putusan banding lebih disebabkan adanya perbedaan dalam menginterpretasikan suatu obyek pajak, adapun perbedaan sebagai berikut wajib pajak berpijak terhadap aktivitas usaha tanpa menyebutkan secara jelas legal formal dan konsep dan teorinya, sedangkan fiskus berpijak kepada aturan pelaksana dalam hal ini peraturan pemerintah, tetapi tidak secara komprehensif dalam melihat peraturan yang ada, dimana menurut data dan analisa penulis, terbanding tidak mempertimbangkan aktivitas usaha yang dilakukan wajib pajak sehingga dalam pengenaan pasalnya hanya mengacu pada peraturan pelaksanaan tidak pada undang-undang dan peraturan penjelasannya, sedangkan lembaga keberatan belum berfungsi secara optimal dan dalam putusannya belum bersikap netral, masih diwarnai oleh intervensi birokrasi yg lebih tinggi. Lembaga keberatan masih dianggap sebagai Peradilan semu (Quasi-Litigasi) karena yang memutuskan masih satu lembaga dengan lembaga yang mengeluarkan peraturan peneliti keberatan sebagai hakim doleansi adalah seorang pegawai negeri sipil dan bertugas dalam jenjang hierarkhi organisasi, dengan demikian independensi tidak dapat diwujudkan dan untuk majelis hakim berpijak pada undang-undang dan batang tubuh aturan penjelasan yang didasari dari teori dan konsep dari pada obyek pajak tersebut., putusan hakim disertai keyakinan hakim yang memberikan otonomi atau Independent bagi para hakim untuk bersikap netral. Penulis berharap wajib pajak dalam mengajukan proses keberatan didasari dengan alasan-alasan jelas, jangan didasarkan pada pandangan atau persepsi tetapi alasan harus didasarkan atas legal formal yang disertai dengan teori dan konsep.sedangkan untuk fiskus dalam mengintepretasikan obyek pajak tidak terlepas dari teori dan konsep dan mempelajari legal formalnya secara komprehensif dan memperhatikan aktivitas usaha wajib pajak agar tidak salah pasal dalam mengenakannya obyek pajak yang disengketakan, terbanding diharapkan netral dalam menyikapi permohonan keberatan wajib pajak, sedangkan bagi lembaga keberatan diharapkan independent dalam memutuskan permohonan keberatan wajib pajak, penulis mengusulkan agar lembaga keberatan dihapuskan untuk hasil pemeriksaan yang terlebih dahulu dilakukan closing conference antara fiskus dan wajib pajak sedangkan untuk keputusan jabatan yang tanpa sepengetahuan wajib pajak lembaga keberatan dirasakan masih perlu dan untuk majelis hakim selain independent dan netral dalam memutuskan permohonan banding , diharapkan juga ahli dan menguasai dalam bidangnya.

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The objection submitted only for DJP to material or content of tax assessment in research submitted to letter

of tax assessment tax pay decrease value increase. Now the limit to submitted the letter of objection defined in three months since published the letter of assessment tax, and can be considered to extended so as obligatory tax have enough time to prepare the letter of objection with strong reason. Otherwise Dirjen Pajak must fulfill requested from obligatory tax. In timing not more than 12 months after the letter of objection received. Dirjen Pajak must give decision on submitted objection, if in that timing has been expired and Dirjen Pajak not given some decision, so the correctness that submitted considered received. Decision from Dirjen Pajak on objection can be like received all or half, reject or add amount of debted tax on that objection in timing 12 months after the letter of objection received from Kantor Pelayanan Pajak. On decision of rejected objection by DJP, the process continue for obligatory tax to submitted equal according tax regulation (UU perpajakan), Equal can only submitted on decision objection published by fiskus that still contain dispute between obligatory tax and fiskus. Process to submitted equal, start from submit to requested equal letter by obligatory tax to Sekretariat pengadilan pajak. If requested equal letter can be received so that will following by : process requested equal, process the justice tax send SUB to Direktorat PPN and PTLL send SUB to the Justice tax, The Justice tax send copy SUB to obligatory tax. Obligatory tax send objection letter to justice tax, equal assembly in justice tax, Decision justice tax on equal SKPKB PPN. Research about variance of objection decision and equal decision on process objection and equal done with qualitatif methode, because qualitatif reseach have very role of a certain comprehension, With using case study at objection case and equal PT. Adhimix Precast Indonesia, This thing done to remain that this research covered all aspects such as: administration, law, and policy by applied to solved dispute tax by objection and equal institution. After pass from processing and data analysis, writer in objection process and equal submitted by PT. Adhimix Precast Indonesia take conclusion that have fulfilled requested objection and equal, the validity of requested objection letter is important requirements so as the bundles of requested can be submitted to continue stage, Now the stage proses can be conclusion as follow: authority from people who sign objection letter, objection letter must based on clearly reason, obligatory tax must learn about SKPKB PPN, Researching SKPKB PPN, explaining amount of tax which debted, otherwise in processing equal in a substantial can taken conclusion as follow : request explaining or answering to DJP about reasoning rejected to objection letter, making submitting equal letter which signed by board, request equal only for justice tax if indicated people who represent company, must be made authorization letter, prepare all data which connected with requested problem, there is explained about disagreement or recected on decision objection from obligatory tax with equal letter, Equal is right for obligatory tax. On variance of decision of objection and decision equal, writer take conclusion base on variance in interpretation a certain object tax, requester equal inpretation to activity without explain legal formal clearly, and equal interpretation to legal formal but not comprehensif to analysis explaining about section, according data and analysis writer, wrong equality in aplication section, ohterwise court of justice just to teory and consept which connected only to legal formal tax.

Suggesting which can conveyed in this writing, before request objection, obligatory tax must learn and research to assessment tax and in request objection suggested so as obligatory tax see authority from people who sign objection letter base on reason clearly, not to perception, but the reason must based on principle or argumentation which requested by fiskus, otherwise fiskus must netral in way of behaving requested obligatory tax, in equal process obligatory tax suggested to request explaining ar argument from DJP about rejected reason and prepare all condiment documents, matriks, accompany and recapitulation data which

connected with requested problem and know counting formal requirement, obligatory tax pay 50 % from debted tax and in decision dispute tax should be interpretation object tax not far from theory and concept and learn formal legal, in a comprehension so as not wrong section in using object tax which disputed not only for legal formal but respect to to Asas equity/equality, justice must be important point in choose policy option. present in build tax system. Legal formal regulation tax should point to theory and concept and respect to the principle tax and avoid from ?political will? or others which can difficult for obligatory tax. So conviction for tax has been fair and spread out, it can develop awareness for obligatory tax in implementation.