

## Analisa case management hakim pengadilan pajak berkaitan dengan yurisprudensi dalam pengambilan putusan dan kemandirian hakim: studi kasus pada sengketa pajak tentang fasilitas ppn dan PPnBM pada production sharing contract (PSC)

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### Abstrak

In the event of dispute of tax between Tax Payer and Directorate General of Tax cannot be settled in the process of study of tax and objection, the Tax Payer can file appeal against such tax dispute to the Tax Court. The Tax Payer hopes that he will obtain justice and legal certainty according to decision of the Tax Court issued.

Nevertheless, there are some Tax Court decisions which are different upon dispute of the same tax. The Different Decision of the Tax Court does not give legal certainty and justice feeling. One of ways to secure in order that the Tax Court decision resulted consistent is to consider jurisprudence by the judge in making the decision. The Using of this jurisprudence must be carefully studied in order not to violate against the independency of judge in making the decision.

This study is conducted by using theories in connection with jurisprudence, judge independence and tax court and at glance about VAT and Luxury Sales Tax facilities in connection with tax function which regulates. This study uses qualitative approach methods as well as using data source in the form of interview with source person, books, literatures, rules and regulations and other sources in connection with discussion topic in this thesis. In this study uses case study upon the tax dispute concerning facility of postponement of payment of VAT and Luxury Sales Tax to the production Sharing Contract (PSC) where some tax disputes has been decided by the Tax Court.

Based on result of analysis to some decisions of the Tax Court, jurisprudence is not always considered by the judge in making the decision of the Tax Court although according to explanation of theories from experts and result of interview, considering jurisprudence in making the decision will not break judge independent principle. Besides, inconsistency of the decision of Tax Court caused by implementation of legal principles which are different by the judge in making decision of Tax Court. Based on the study mentioned above it can be concluded that procedure of use of jurisprudence not always to be implemented by the judge despite use of jurisprudence not violates against judge independent principle. For that purpose, it is recommended such procedure can be standardized so that consistency of decision of the Tax Court can be secured.