

LAND DEED OFFICIALS RESPONSIBILITY FOR SALE AND PURCHASE DEEDS THAT MADE UNLAWFULLY (REVIEW DECISION OF WONOGIRI STATE COURT NUMBER 13/PDT.G/2021/PN WNG)

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ABSTRACT

This study aims to discuss the Land Deed Officials (PPAT) which has the authority to issue/ issue authentic deeds for the parties, especially in the process of transferring land rights through buying and selling, where authentic deeds have perfect evidentiary power. However, in the case that the authors discuss below, there is an abuse of authority in carrying out their duties as a PPAT. The PPAT in carrying out its duties in the form of making authentic deeds must be carried out carefully and thoroughly. The responsibility of the PPAT for the cancellation of the sale and purchase deed due to an unlawful act in the Wonogiri District Court Decision Number 13/PDT.G/2021/PN Wng., in the decision it is explained that the PPAT has violated the law as a result of not fulfilling the legal terms of the agreement in Article 1320 of the Civil Code. This type of research is normative juridical, using qualitative data analysis methods, while to examine legal problems, primary legal materials, secondary legal materials, and tertiary legal materials are used, which are then analyzed descriptively analytically. The consequence of a sale and purchase deed that is null and void because it contains legal defects is that the AJB is considered to be null and void or has never existed so that all legal actions related to the AJB are null and void and have no legal force.

KEYWORDS PPAT's responsibility; authentic deed; null and void act against the law



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INTRODUCTION

Land in the view of the Indonesian Nation is a gift from God to the entire Indonesian Nation which is a rare natural resource and a basic human need as well as having economic, social, cultural, religious and ecological values, which must be used for the greatest possible benefit of the people. The transfer of land rights is regulated by the customary head (Djanggih & Salle, 2017). The customary head only serves as the transfer of land rights, not as the owner of the land (Fatmi, 2018). This is because land is owned by all Indonesian people with the aim of fulfilling their daily needs, not as something that is traded or with the intention of obtaining economic benefits. If in the Customary Law the communal land is shared land of the members of the customary law community concerned, then in the National Land Law all land within the territory of our State is the common land of all the Indonesian people, who have united to become the Indonesian Nation according to Article 1 paragraph (1) of the Law. Law Number 5 of 1960 concerning Basic Agrarian Regulations. This statement shows the communalistic nature of our National Land Law conception (Harsono, 2015). At present the role of PPAT is increasingly becoming the subject of discussion, because it is related to the needs of the community in making authentic deeds with the aim of guaranteeing legal certainty and clearly establishing rights and obligations. This avoids the creation of disputes, conflicts, and land cases. PPATs in their field of work are given the authority to issue authentic deeds as regulated initially in PP No. 24 of 1997 concerning Land Registration, then in the development of land registration in Indonesia, the position of PPATs as public officials with PP No. 37 of 1998 concerning Position Regulations for Land Deed Making Officers PP which was later amended by PP No. 24 of 2016 concerning Amendments to Government Regulation Number 37 of 1998 concerning Regulations for the Positions of Officials Making Land Deeds.

PPAT is a public official who is given the authority to make authentic deeds regarding land rights or ownership rights to apartment units, and deed of authorization to impose mortgage rights. A general official is a person appointed by an authorized agency with the task of serving the general public in a particular field or activity (Harsono, 2007). Various forms of legal action that can be carried out by PPAT regarding land rights, namely: 1) Buying and selling; 2) Exchange; 3) Grants; 4) Entry into the company; 5) Distribution of joint rights; 6) Granting of HGB/HP on private land; 7) Granting of mortgage rights; 7) The power of attorney imposes a mortgage right. An authentic deed is defined as a deed made in a form determined by law, made by or in the presence of a public official who has the power to do so, at the place where the deed was made. An authentic deed has fulfilled the authenticity of a deed, when it has fulfilled the elements, namely: 1) The deed is drawn up in the form determined by law; 2) The deed must be drawn up by or before a public official; 3) The Public Official has the authority to make deeds (Soerodjo, 2003).

In the case that the author will discuss in this research study, there is abuse of the PPAT's authority in carrying out its duties, because the PPAT does not read out the sale and purchase deed before the parties, even though the sale and purchase deed must be read out to and/or in the presence of the parties (Sunday, 2020).

Because if the deed of sale and purchase is not read out in front of the parties it is feared that a dispute will arise as has happened in the case decisions discussed by the author in this paper, where there is ignorance of the seller regarding the transfer of rights to his land which was sold to the buyer, and matters This is very detrimental to the seller or the owner of the land rights because he does not know that there has been a transfer of rights over his land to the buyer, so the sale and purchase deed is null and void because the deed contains legal defects. The formulation of the problem that will be studied in this paper are: (1) how is the validity of the Sale and Purchase Deed made by the PPAT based on the Wonogiri District Court Decision Number 13/PDT. G/2021/PN Wng? and (2) what is the responsibility of the PPAT for making a Sale and Purchase Deed which was made illegally based on the Wonogiri District Court Decision Number 13/PDT.G/2021/PN Wng?

RESEARCH METHOD

This type of research is normative juridical, using qualitative data analysis methods, while to examine legal problems, primary legal materials, secondary legal materials, and tertiary legal materials are used, which are then analyzed descriptively analytically. This type of research is normative juridical, using qualitative data analysis methods, while to examine legal problems, primary legal materials, secondary legal materials, and tertiary legal materials are used, which are then analyzed descriptively analytically. Land in the view of the Indonesian Nation is a gift from God to the entire Indonesian Nation which is a rare natural resource and a basic human need as well as having economic, social, cultural, religious and ecological values, which must be used for the greatest possible benefit of the people. The transfer of land rights is regulated by the customary head (Djanggih & Salle, 2017). The customary head only serves as the transfer of land rights, not as the owner of the land (Fatmi, 2018). This is because land is owned by all Indonesian people with the aim of fulfilling their daily needs, not as something that is traded or with the intention of obtaining economic benefits. If in the Customary Law the communal land is shared land of the members of the customary law community concerned, then in the National Land Law all land within the territory of our State is the common land of all the Indonesian people, who have united to become the Indonesian Nation according to Article 1 paragraph (1) of the Law. Law Number 5 of 1960 concerning Basic Agrarian Regulations. This statement shows the communalistic nature of our National Land Law conception (Harsono, 2015).

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Sample/ Participants/ Group

The subjects of this study were stakeholders who played a role in each research site, including madrasa's principal, deputy principal, teachers, the head of administration department as educational staff, the head of the librarian, and supervisors as evaluators of the success achieved by the Head of the Madrasah.

Instrument and Procedures

The research data were gathered using an interview instrument that focused on questions regarding the actions taken by the school principal to develop the professionalism of teachers and education staff in order to achieve school objectives.

In carrying out the interviews, the researcher performed three stages: the first stage was determining the primary informants in the interview. These informants included the madrasa's principal, deputy principal, teachers, educational staff, and

supervisors. The second step, interview preparation, entails scheduling interviews with informants and preparing interview instruments. The third stage is the presentation of the interview results, in which the results are presented and described to determine the saturation of the collected data.

Data Analysis

The obtained and collected data are organized according to a pattern, category, and fundamental description of the problem under study. This study's data analysis process consisted of three phases. First, data reduction, or the selection process, simplifies the obtained data. Second, the presentation of data, specifically the display of simplified data in narrative text that is straightforward to comprehend. Third, drawing conclusions, or drawing conclusions from the obtained data.

RESULT AND DISCUSSION

Cancellation of Sales and Purchase Deeds Made by PPAT Containing Legal Defects

Sales and Purchase Deed is an authentic deed drawn up by the Land Deed Making Officer (PPAT) and a legal act of transferring land rights due to sale and purchase. Article 37 PP 24 of 1997 requires that the transfer of land rights can only be registered if it is proven by a deed drawn up by an appointed official, for the sale and purchase of land, namely a PPAT deed. Overall the deed of sale and purchase contains information regarding (Gunawan, 2003):

- 1) The parties are the seller and the buyer.
- 2) Statement that a sale has been made.
- 3) Information regarding the object of sale and purchase, namely the status of the land, its area, location, boundaries and the sequences that follow the land.
- 4) Buying and selling price and information about the receipt of the money by the seller.
- 5) The conditions regarding the sale and purchase are set forth in the articles in the deed of sale and purchase.

Even though the deed of sale and purchase is authentic, it does not rule out the possibility that cases may still occur as a result of the issuance of the deed of sale and purchase. As it happened to the case of the cancellation of the deed of sale and purchase of land occurred in Wonogiri District, Wonogiri Regency, in the Wonogiri District Court Decision Number 13/PDT.G/2021/PN Wng, which stated the cancellation of ownership of the Deed of Sale and Purchase No. 564/2017 dated 19 September 2017 made before NOOR SAPTANTI, SH, MH as the Land Deed Making Officer (PPAT) in the Working Area of Ngadirojo District, Wonogiri Regency. The problem that occurred with the Wonogiri District Court Decision Number 13/PDT.G/2021/PN Wng., this is regarding the cancellation of the sale and purchase deed due to the negligence of the PPAT who issued the sale and purchase deed not in accordance with applicable regulations so that it becomes an act against the law, and there are two things that result in the cancellation of the deed of sale and purchase in this case, namely: (1) failure to read the deed before the parties, and (2) non-fulfillment of the terms of the validity of the agreement.

This case began with Defendant I (WIRANATA GANDA WIGUNA) and Defendant II (NIRMALA RATNA SARI) lying with the intention that the other party signed the Deed of Sale and Purchase Number 564/2017 because the Plaintiff never appeared before the PPAT, namely Defendant III (NOOR SAPTANTI, SH, MH). Defendant III as PPAT in making the Sale and Purchase Deed Number 564/2017 did not adhere to the principle of prudence in carrying out his position, Defendant III's actions contradicted Article 38 of Government Regulation Number 24 of 1997 concerning Land Registration because Defendant III never read out the sale and purchase deed because the Plaintiff was not present before Defendant III. PPAT in making the Deed of Sale and Purchase Number 564/2017, dated 19/09/2017 must refer to Government Regulation Number 24 of 1997 concerning Land Registration listed in Chapter 38.

"The making of the deed as referred to in Article 37 paragraph (1) was attended by the parties who carried out the legal action concerned and witnessed by at least 2 (two) witnesses who meet the requirements to act as witnesses in the said legal action"

as well as in Government Regulation Number 37 of 1998 concerning Position Regulations for Officials Making Land Deeds Article 22 which states:

"The contents of the PPAT deed must be read/explained to the parties in the presence of at least 2 (two) witnesses before being signed immediately by the parties, the PPAT witnesses. Based on these conditions, the essence of the legal requirements for making a deed by PPAT is that the parties must sign it before the PPAT and must be attended by at least 2 (two) capable witnesses to act as witnesses and the PPAT must read and explain the PPAT deed to the parties. ”.

In addition, the PPAT as Defendant III made the sale and purchase deed based on the Deed of Power of Attorney for Sale No. 68 dated 19-09-2017 and the Deed of Power of Attorney to Purchase No. 69 dated 19-09-2017 made before Diana SH, Notary in Surakarta City . Where with the consideration of the Panel of Judges examining the evidence of the letter that in the Deed of Power of Attorney to Sell and the Deed of Power of Attorney to Purchase was given to the same person, namely Kasyati's sister to act as the recipient of the power of attorney from the Plaintiff's seller and the buyer's power of attorney for Defendant I, and the power of attorney was made at the same time/day namely on September 19, 2017 before Notary Diana, SH., in Surakarta.

Regarding the granting of power of attorney as a power of attorney to sell over fixed objects/land, it cannot be carried out based on absolute power of attorney as stipulated in Article 1470 of the Civil Code which stipulates that:

"Similarly, under the same threat, it is not permissible to become a buyer in private sales, whether the purchase is made by themselves or through an intermediary; authorities, as far as the goods that are authorized to them for sale are concerned...”.

This means that if the sale is carried out privately (not through an auction), then the recipient of the power of attorney is not allowed to sell the object to himself. This provision is required by the law of buying and selling, namely the existence of a price agreement between the seller and the buyer for the value of the goods. Whereas apart from that regarding the prohibition of absolute power, it is also regulated in the Instruction of the Minister of Home Affairs Number 14 of 1982, concerning the Prohibition of the Use of Absolute Power as a Transfer of Land Rights. Furthermore, regarding the prohibition of using absolute power of attorney, it is also regulated in Government Regulation Number 24 of 1997 concerning Land Registration, in Article 39 paragraph (1) letter d it states that:

“The PPAT refuses to make a deed if one of the parties or the parties acts on the basis of an absolute power of attorney which essentially contains a legal act of transferring rights.”;

Based on the Deed of Authorization to Sell and the Deed of Authorization to Purchase by the Recipient of Kasyati's sister (the same person) contains an element of Absolute Power of Attorney, the legal terms of sale and purchase, namely the agreement on the price of the goods will not be reached, so that the legal terms of an agreement and legal conditions in making the deed of sale and purchase are also not fulfilled, the Deed of Power of Attorney and the Deed of Power of Attorney become legally invalid and must be cancelled, thus the legal action of Sale and Purchase of the disputed object land as stated in the Deed of Sale and Purchase Number 564/2017 dated 19/09/2017 made by Defendant III by not using the principle of prudence and thoroughness, according to the Panel of Judges it must be declared invalid and null and void by law.

Whereas because the Deed of sale and purchase Number 564/2017, dated 19/09/2017 has been declared invalid and null and void because it is contrary to the law, the legal act for the transfer of SHM number 1623, Area \pm 329 m², which is located in the village of Sendang District Wonogiri from under the plaintiff's original name to being on behalf of Defendant I must also be declared invalid and unenforceable, therefore the certificate issued published contains administrative legal defects.

For this reason, the certificate can be requested for cancellation in accordance with the Regulation of the State Minister for Agrarian Affairs/Head of the National Land Agency Number 9 of 1999 Article 106 paragraph (1):

"Decisions to cancel land rights due to defects in administrative law in issuance, can be made due to requests from interested parties or authorized officials without a request.

Based on the description above, the author agrees with the consideration of the Panel of Judges at the Wonogiri District Court regarding the cancellation of the Deed of Sale and Purchase 564/2017 dated 19/09/2017, which was proven to be legally flawed due to non-fulfillment of the objective conditions in the form of an agreement. In this case it is proven that the Plaintiff was not aware of the sale and

purchase of land, did not feel that he signed it, and sold the land, so that the deed of sale and purchase was legally flawed and did not have binding legal force. Due to the non-fulfillment of the objective conditions of an agreement, the decision is null and void, namely in terms of the cause because the objective conditions in the agreement are not fulfilled. Likewise, the formal form of the agreement (deed) is not made according to the applicable provisions. As a result, all the actions of the parties referred to in the agreement become invalid and non-binding since the original agreement was made. This is based on a court decision that has permanent legal force (Mulyana & Abdughani, 2021).

The above is in line with the Jurisprudence of the Supreme Court of the Republic of Indonesia, which states that the factors behind the cancellation of a land sale and purchase agreement bound by a sale and purchase deed issued by a PPAT can be grouped as follows:

- 1) Cancellation of the agreement because it does not meet the objective requirements for the validity of the agreement, namely the agreement of the parties as stipulated in Chapter 1320 Civil Code;
- 2) Cancellation of the agreement because it does not meet the objective requirements for the validity of the agreement, namely certain matters as stipulated in Chapter 1320 Civil Code;
- 3) Cancellation of the agreement because it does not meet the objective requirements for the validity of the agreement, namely the lawful reasons as stipulated in Chapter 1320 Civil Code;
- 4) Cancellation due to the right to repurchase the object in the sale and purchase agreement;
- 5) Cancellation of the agreement due to using absolute power of attorney;
- 6) Cancellation in terms of buying and selling joint property;
- 7) Cancellation of sale and purchase agreement;
- 8) Cancellation in case of emergency (*noodtoestand*);
- 9) Cancellation of the agreement regarding land rights

PPAT is one of the Defendants (ACCUSED III) which was declared by the Judge as a party guilty of committing an unlawful act. The scope that can be said as an unlawful act is as follows (Fuady, 2005):

- 1) Actions that conflict with the rights of others.
Violated rights are the rights of a person that are recognized by law, including but not limited to rights such as personal rights, property rights, property rights, rights to honor and good name.
- 2) Actions that conflict with their own legal obligations.
So an act that is contrary to the legal obligations of the perpetrator, where the meaning of a legal obligation is an obligation given by law to a person, both written law (Constitution) or unwritten law (contrary to the rights of others according to Constitution).
- 3) Actions that are contrary to decency.
That is an act that violates decency which the community has recognized as an unwritten law, where if there has been a loss for another party, then the party who suffered the loss can claim compensation (Article 1365 of the Civil Code).

- 4) Acts that are contrary to prudence or necessity in social relations.

That is an act that harms other people, does not violate the written law, but can still be said to be a violation or a necessity in society.

In addition, there is also the definition of unlawful acts in the Legal and Jurisprudential Doctrine adopted by the Supreme Court of the Republic of Indonesia, where the definition of unlawful acts is categorized as follows:

- 1) Doing or not doing (negligent) that violates the rights of others, or ;
- 2) Contrary to the legal obligations of the perpetrator, or;
- 3) Contrary to decency, or;
- 4) The attitude of being careful/accurate in society towards oneself and other people's goods

The PPAT's responsibility for making a Sale and Purchase Deed that was made illegally based on the Wonogiri District Court Decision Number 13/PDT.G/2021/PN Wng

A PPAT who is negligent in carrying out his responsibilities can be said to have committed administrative malfeasance. The PPAT concerned can give sanctions ranging from a warning to a dishonorable discharge. In addition, as a result of the unlawful act he committed, the PPAT may be punished by paying compensation to the party who was harmed by the act (Tanaka, 2023). The PPAT is fully responsible for the process of making the deed made by him, this responsibility is the personal responsibility of the PPAT concerned. The PPAT's actions violated the provisions for making a PPAT deed and the PPAT is fully responsible for his mistakes because there is no reason to justify or forgive reasons for the unlawful act of the PPAT (Tanaka, 2023).

The PPAT's professional responsibilities can be divided into 2 (two) parts, namely ethical responsibilities and legal responsibilities. This legal responsibility can also be divided into 3 (three) types, namely responsibility based on administrative law, civil law, and criminal law. There are two theories that underlie this, namely the theory of *fautes personnelles* and *fautes de services* (Ridwan, 2020):

- 1) The theory of *fautes personnelles*, namely the theory which states that losses to third parties are borne by officials who because of their actions have caused losses. According to this theory the burden of responsibility is directed at humans as individuals.
- 2) The theory of *fautes de services*, namely the theory which states that losses to third parties are borne by the agency of the official concerned. According to this theory, responsibility is assigned to positions. In terms of its application, the loss incurred is also adjusted whether the mistake made was a serious mistake or a light mistake, where the severity and lightness of a mistake has implications for the responsibilities that must be borne.

Officials who make land deeds who are given the authority to serve their needs, interests, and legal certainty should be able to provide a sense of "safety" to the people of Indonesia. This is so important because Indonesia as a state based on law can be seen in the provisions of Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia. Indonesia as a state based on law basically has an obligation to provide legal protection to every citizen, therefore the Indonesian

constitution provides space for citizens country to receive equal treatment before the law. Article 28D paragraph (1) of the 1945 Constitution of the Republic of Indonesia confirms:

"Every person has the right to recognition, guarantees, protection, and legal certainty that is just and equal treatment before the law"

Legal certainty is one of the goals of a rule of law. This view was expressed by Gustav Radbruch and Kusumaatmadja (Kusumaatmadja, 2002).

Ethical Responsibility

The PPAT concerned may also be subject to administrative sanctions for violating the PPAT code of ethics (Article 6 paragraph (1) of the PPAT Code of Ethics), namely:

- 1) Reprimand;
- 2) Warning;
- 3) Schorsing (temporary dismissal) from membership of the IPPAT association;
- 4) Onzetting (dismissal) from membership of the IPPAT association; And
- 5) Disrespectful termination of membership of the IPPAT association

Even though what happens in the field if there is an administrative violation committed by a PPAT, IPPAT does not directly sanction the PPAT concerned in the Kab. Wonogiri but IPPAT Kab. Wonogiri will first hold discussions with the PPAT concerned (Rahmawati, 2023). Basically PPAT is not materially responsible for the correctness of the documents given to him, but as a general official PPAT is required to always be careful and thorough, therefore PPAT is obliged to check the truth of the documents given to him as in the Wonogiri District Court Decision No. 13/PDT.G/2021/PN Wng, even though the PPAT received the Deed of Power of Attorney to Sell and the Deed of Authorization to Buy from a fellow Notary/PPAT, it would be nice to still double-check with the Notary/PPAT concerned and re-examine the existing regulations so that avoid the occurrence of the said absolute power of attorney which has the impact of causing legal defects in the deed of sale and purchase issued by the PPAT (ACCUSED III) (Rahmawati, 2023).

Civil Liability

Civil liability can occur in actions that contain elements of unlawful acts. The legal elements that must be fulfilled so that an act can be qualified as an unlawful act (onrechtmatig) according to the provisions of Article 1365 of the Civil Code are;

- 1) The act must cause a loss;
- 2) The deed must be done with fault;
- 3) There must be a causal relationship between the deed and the loss incurred

Compensation in civil law is divided into 2 (two), namely general compensation and special compensation, more details as follows:

- 1) General compensation, stated in Article 1243-1252 of the Civil Code, this compensation applies to all cases where due to unlawful acts cause material losses.
- 2) Special compensation, occurs because of certain engagements.

As for the Decision of the Wonogiri District Court Number 13/PDT.G/2021/PN Wng, the Plaintiff suffered a loss due to the loss of ownership certificate No. 1623, Area 329 m², which is located in Sendang, Wonogiri District, if it is estimated at IDR 350.000.000.- (three hundred and fifty million rupiah)

Based on the explanation above, the general principles of thoroughness, accuracy and prudence that must be possessed by a PPAT are very important so as not to cause errors and omissions, whether intentional or unintentional. The efforts that can be made by the PPAT to be able to make AJB according to the procedure in order to avoid legal problems are (Tanaka, 2023):

- 1) Checking the applicant's files (ID card, Family register, Seller, Buyer, SPPT PBB, certificate)
- 2) Conduct online checking of certificates, if the results are appropriate, proceed with the drafting of the AJB
- 3) Tax validation to the tax office, to determine PPh and BPHTB
- 4) Tax payments at point C
- 5) Print the AJB and sign the seller and partner and the buyer (see land acquisition), make sure those facing are really interested parties
- 6) Documentation when signing AJB (although not a legal requirement)
- 7) Registration at the BPN office, a maximum of 7 days from the date the AJB was signed

Criminal Liability

According to Habib Adjie, he stated that the formal aspects of a PPAT deed can be used as a basis or limitation to be able to convict a PPAT if (Adjie & Gunarsa, 2013):

- 1) These formal aspects were deliberately proven (with full awareness and conviction and planned by the PPAT concerned) that the deed he made was used as a tool to commit a crime.
- 2) The PPAT consciously and intentionally together with the parties concerned takes a legal action which he knows is an unlawful act.

The author concludes, a PPAT cannot be punished as long as the procedures he carries out are in accordance with existing regulations and are carried out in accordance with these procedures. And if a PPAT commits a violation from formal aspects, the sanctions that can be imposed are civil sanctions and administrative sanctions depending on the type of violation or a code of ethics sanction from IPPAT, while criminal sanctions can only be imposed if the PPAT in question has been proven to have committed criminal acts.

CONCLUSION

The consequence of a sale and purchase deed that is null and void because it contains legal defects is that the AJB is considered to be null and void or has never existed so that all legal actions related to the AJB are null and void and have no legal force. The cancellation of the AJB can also cause material and/or immaterial losses for the parties concerned

The responsibility of the PPAT who was declared negligent and careless in making the deed of sale and purchase thus making AJB legally flawed, non-binding and null and void. Legal responsibility can take the form of administrative, civil and criminal responsibility. Administratively, PPATs who are not thorough/negligent in fulfilling their duties and obligations may be subject to sanctions in the form of a warning and/or temporary suspension. However, if the PPAT is proven to have committed a crime, the PPAT can be dishonorably discharged from his position. PPAT's civil liability can be sued based on Article 1365 of the Civil Code and sued from parties who feel aggrieved for their actions.

Wonogiri District Court Decision Number 13/PDT. G/2021/PN Wng, in the judgment, it was explained that the PPAT had violated the law due to non-fulfillment of the conditions for the validity of the agreement in Article 1320, namely, the word agreed. This is supported by the existence of the Power of Attorney to Sell and the Power of Attorney to Purchase Deed which is an absolute power of attorney, so the valid conditions of an agreement and the legal conditions in making the sale deed are not fulfilled so that the sale and purchase deed contains legal defects and is null and void. PPAT in this case does not adhere to the principle of prudence and prudence. There is a prohibition on using the Absolute Power of Attorney has also been regulated in PP NO. 24 of 1997 before, but the PPAT issued the Sale and Purchase Deed so that the Author assesses less carefully and less carefully to re-check the Sale and Purchase Deed and the Power of Sale Deed to the Notary/ PPAT who made it.

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