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ANALYSIS OF TAX AUDIT AUTHORITY FROM THE PERSPECTIVE OF APPEAL DISPUTES IN THE TAX COURT

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Abstract:
This study analyzes the authority of tax audits conducted by the Directorate General of Taxes (DGT) from the perspective of appeal disputes in the Indonesian Tax Court. Within Indonesia's self-assessment tax system, tax audits function as a primary instrument for ensuring taxpayer compliance and form the basis for the issuance of Tax Assessment Letters (Surat Ketetapan Pajak/SKP). However, audit results and the resulting SKP often give rise to disputes when taxpayers question both the material correctness and the procedural legitimacy of the audit process. This research employs normative legal research with a descriptive-analytical approach, examining statutory regulations, implementing rules, and relevant Tax Court decisions concerning disputes over audit authority and procedures. The findings indicate that tax audit authority is attributive and explicitly regulated under the General Provisions and Tax Procedures Law (UU KUP) and its implementing regulations. In appeal proceedings, the Tax Court assesses both formal aspects—such as compliance with audit procedures and authority—and material aspects relating to the accuracy of tax calculations. Procedural violations do not automatically invalidate a Tax Assessment Letter; instead, judges evaluate the seriousness of the violation and its impact on taxpayer rights and material truth. The study concludes that the Tax Court plays a crucial role in controlling the use of audit authority while balancing legal certainty, protection of taxpayer rights, and the state's fiscal interests.

Keywords Tax audit authority; Tax Assessment Letter (SKP); Tax Court; appeal disputes; taxpayer legal protection.

INTRODUCTION

Taxes are a major source of state revenue, crucially determining the government's ability to finance state administration and development. In the Indonesian tax system, tax collection adheres to the principle of self-assessment, which entrusts taxpayers to calculate, pay, and report their own tax obligations (Mardiasmo, 2018; Resmi, 2014). Consequently, the state still requires oversight instruments to ensure that tax obligations are carried out correctly and honestly. One of the main instruments of such oversight is the tax audit (Ilyas & Burton, 2011).

The Law on General Provisions and Tax Procedures (UU KUP) defines an audit as a series of activities to collect and process data, information, and/or evidence conducted objectively and professionally based on audit standards, with the aim of testing compliance with tax obligations and/or for other purposes within the framework of implementing the provisions of tax laws and regulations. The authority to conduct such audits rests with the Director General of Taxes (DGT) and is regulated, among other things, in Article 29 of the KUP Law and implementing regulations such as the Regulation of the Minister of Finance concerning procedures for tax audits (Priantara, 2016; Resmi, 2014).

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The results of a tax audit serve as the basis for the Directorate General of Taxes (DGT) to issue a Tax Assessment Letter (SKP). A SKP is essentially an administrative decision in the tax sector that determines the amount of tax owed based on the results of the tax authorities' research or audit, which can be an underpayment, overpayment, or zero tax. It also serves as the basis for imposing administrative sanctions if taxpayers are found to be non-compliant (Mardiasmo, 2018; Resmi, 2014). The DGT's authority to issue this SKP is part of its administrative authority, which must be exercised within the framework of legality and general principles of good governance (AUPB) (Ilyas & Burton, 2011).

In practice, not all taxpayers agree with the audit results or the issued SKP. Taxpayers who feel aggrieved can pursue administrative legal remedies in the form of an objection to the DGT. If they are still dissatisfied with the decision, they have the right to file an appeal with the Tax Court. The objection and appeal mechanisms are regulated in the KUP Law and the Tax Court Law, and are part of the legal protection system for Taxpayers in a state based on the rule of law (Effendy, 2025; Kurniawan, 2025).

At the dispute level, one of the crucial issues that frequently arises is not only the accuracy of the material amount of tax owed, but also the legitimacy of the audit authority and procedures that form the basis for issuing the Tax Assessment Letter (SKP). Various decisions and studies show that taxpayers often allege flaws in audit procedures, non-compliance with formal provisions (e.g., timeframe, scope of audit, or evidence collection methods), and even question the limits of tax officials' authority in conducting audits (Suyanto & Mandagi, 2016; Mesli et al., 2024). If these allegations are proven, the Tax Assessment Letter (SKP) resulting from the audit could potentially be deemed legally flawed and could be overturned by the Tax Court (Kurniawan, 2025).

On the other hand, from the perspective of the tax authorities, audits and issuance of SKPs are crucial instruments for maintaining compliance and preventing tax avoidance and evasion. This places the Directorate General of Taxes (DGT) in a position where it must balance optimizing state revenues with protecting taxpayers' rights, including the right to legal certainty and fair procedures. This balance is highly dependent on how the audit authority is regulated, understood, and implemented in practice, as well as how it is tested by the Tax Court when an appeal dispute arises (Effendy, 2025).

From an academic perspective, studies on tax disputes in the Tax Court have focused primarily on material aspects of taxation, such as the interpretation of taxable objects, input tax credits, or the imposition of administrative sanctions. Meanwhile, the dimensions of audit authority and procedures as the basis for the issuance of Tax Assessment Letters (SKP) have not always been explored in depth, even though these formal aspects often serve as entry points for taxpayers to challenge the validity of SKPs (Suyanto & Mandagi, 2016; Mesli et al., 2024).

Based on this description, it is important to conduct research specifically analyzing tax audit authority in relation to the issuance of SKPs that subsequently give rise to appeals in the Tax Court. This research is expected to provide a more comprehensive picture of the position, limits, and testing of tax audit authority within the Indonesian tax law enforcement system, while also contributing to strengthening legal protection for taxpayers and improving the quality of audit implementation by the Directorate General of Taxes (DGT).

Based on the phenomena described, the researcher is interested in conducting a study entitled "Analysis of Tax Audit Authority from the Perspective of Appeal Disputes in the Tax Court."

The Theory of Authority in Administrative Law. In administrative law, authority is understood as the rights and obligations of state administrative organs or officials to act within the realm of public law, always derived from statutory regulations (the principle of legality). Authority

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can be obtained through attribution, delegation, and mandate. In the context of taxation, this authority manifests itself in the tax authority's authority to determine, collect, and collect taxes (Ilyas & Burton, 2011; Mardiasmo, 2018).

The Theory of the Rule of Law, Legal Certainty, and Justice. Indonesia adheres to the principle of a rule of law (rechtsstaat) as affirmed in the 1945 Constitution. One consequence of this is that every government action, including the actions of the tax authorities in conducting audits and issuing tax assessments (SKP), must be based on law and be subject to verification.

Principles of Good Governance. The principles of good governance (AUPB) – such as legal certainty, accuracy, transparency, proportionality, and good service – serve as benchmarks for assessing administrative actions, including tax audits. If an audit is conducted in violation of procedures or deviates from the AUPB, the validity of the legal product (SKP) may be challenged in court (Kurniawan, 2025; Mesli et al., 2024).

Tax Audit Concept. According to the Tax Procedures and Tax Administration Law, a tax audit is a series of activities involving the collection and processing of data, information, and/or evidence, carried out objectively and professionally based on audit standards, to test compliance with tax obligations and/or for other purposes within the framework of implementing the provisions of tax laws and regulations. Audits are the primary oversight instrument in the self-assessment system (Ilyas & Burton, 2011; Mardiasmo, 2018).

The implementing regulations for tax audits are regulated in more detail in Minister of Finance Regulation Number 15 of 2025 concerning Tax Audits (PMK 15/2025). This PMK regulates the objectives, types of audits (complete, focused, specific audits), criteria for taxpayers to be audited, audit standards, taxpayer rights and obligations, and the audit period.

Tax Audit Authority by the Directorate General of Taxes. The DGT's authority to conduct audits is affirmed in Article 29 of the KUP Law, which states that the Director General of Taxes is authorized to conduct audits to test compliance with tax obligations and for other purposes in order to implement the provisions of tax laws and regulations.

In practice, audit authority allows auditors to access data, request information, and examine taxpayers' books and documents. However, this authority remains limited by the Tax Procedures Law (KUP), the Government Regulation (PP) on the Implementation of Tax Rights and Obligations, and the Tax Authorization (AUPB). Deviations from these limits have the potential to give rise to disputes and invite judicial review in the Tax Court (Suyanto & Mandagi, 2016; Effendy, 2025).

Concept of Tax Assessment Letter (SKP). A Tax Assessment Letter (SKP) is a determination letter issued by the Directorate General of Taxes (DGT) based on audit results or other information. It determines the amount of tax owed, the amount of tax credits, any tax underpayments or overpayments, and any administrative sanctions imposed. The Tax Procedures Law (KUP) recognizes several types of SKPs, namely:

1. Tax Underpayment Assessment Letter (SKPKB);
2. Additional Tax Underpayment Assessment Letter (SKPKBT);
3. Nil Tax Assessment Letter (SKPN); and
4. Tax Overpayment Assessment Letter (SKPLB).

A Tax Assessment Letter is an administrative legal product that serves as the basis for the DGT to collect tax and serves as the object of dispute when taxpayers disagree with the audit results (Mardiasmo, 2018; Resmi, 2014). In other words, a Tax Assessment Letter is the "end" of the audit process and the "base" of potential disputes in the objection and appeal stages.

Tax Disputes, Objections, and Appeals. A tax dispute is a dispute in the tax sector between a Taxpayer or Taxpayer-insurer and an authorized official resulting from the issuance of a decision

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that can be appealed or sued to the Tax Court, including disputes regarding the implementation of collection (Tax Court Law).

The Tax Court as a Special Court. The Tax Court is a special court within the state administrative court system that has the authority to examine and decide tax disputes, as stipulated in Law Number 14 of 2002 concerning the Tax Court. Tax Court decisions are essentially final and binding, as they are final and legally binding. In deciding disputes, the panel of judges assesses not only the material aspects (the accuracy of tax calculations) but also the formal aspects and the authority of the Directorate General of Taxes (DGT) in conducting audits and issuing Tax Assessment Letters (SKP) (Effendy, 2025; Mesli et al., 2024).

Thus, the Tax Court functions as a judicial oversight over the use of audit authority by the DGT, while also maintaining a balance between the state's fiscal interests and the protection of taxpayer rights.

Research Framework. Based on the theoretical study and previous research findings above, the framework for this research can be explained as follows.

1. At the normative level, the KUP Law and its implementing regulations (PP, PMK 15/2025) grant the Directorate General of Taxes (DGT) the authority to conduct audits and issue Tax Assessment Letters (SKP). This authority must be exercised in accordance with the principles of legality and the AUPB (Authorized Tax Authorization Letters) (Ilyas & Burton, 2011; Mardiasmo, 2018).
2. At the implementation level, audit authority is realized through a series of stages, starting from the issuance of the SP2 (Submission Letter of Inspection), the audit implementation, the submission of the SPHP (Submission Letter of Inspection), the closing conference, and finally the preparation of the LHP (Learning Report) and the issuance of the SKP (Submission Letter of Inspection) (Priantara, 2016; Resmi, 2014). The quality and adherence to these procedures ultimately determine the formal health of the SKP.
3. At the dispute level, when a taxpayer disagrees with the SKP and the objection decision, they can file an appeal with the Tax Court. In this process, the panel of judges assesses whether the audit authority and procedures have been used and implemented legally, and whether material corrections to the tax owed are based on sufficient evidence (Suyanto & Mandagi, 2016; Kurniawan, 2025). Tax Court decisions reflect how tax audit authority is judicially controlled and the extent to which taxpayer rights are protected in practice (Mesli et al., 2024; Effendy, 2025).

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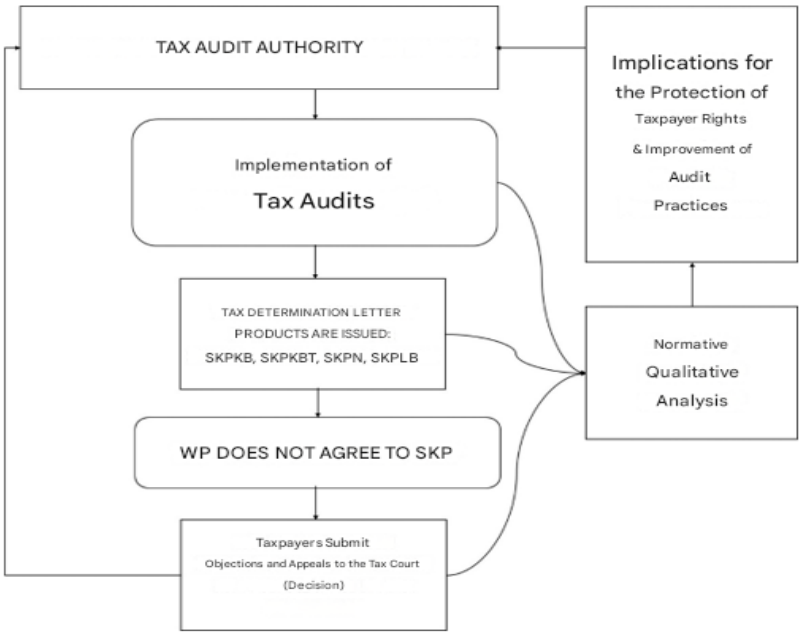

Figure 1. Framework of Thought

METHODS

Type of Research. This research is normative legal research (normative juridical), that is, research that utilizes law as a norm or rule written in legislation or court decisions. Its primary focus is on examining the synchronization, consistency, and application of legal norms in practice, rather than collecting empirical data through surveys or field observations (Suyanto & Mandagi, 2016; Mesli et al., 2024).

Nature of the Research. This research is descriptive-analytical in nature. The descriptive approach is used because it seeks to systematically describe the regulation of tax audit authority, the relationship between audits and the issuance of Tax Assessment Letters (SKP), and the position of the Tax Court in examining appeal disputes related to audit authority and procedures (Resmi, 2014; Priantara, 2016). Analytical research not only describes normative provisions but also analyzes the application and interpretation of these provisions in Tax Court decisions, then assesses the extent to which the use of audit authority aligns with the principles of the rule of law and the AUPB (Effendy, 2025; Kurniawan, 2025).

Types and Sources of Legal Materials. In normative legal research, the primary data used are legal materials. The legal materials in this study consist of:

1. Primary Legal Materials. These are legal materials that have binding force, including:
   - The General Tax Procedures Law and its amendments;
   - The Tax Court Law;
   - Legislation under the law governing tax audits and the issuance of Tax Assessment Letters (SKP) (PP, PMK, DGT regulations);
   - Tax Court decisions in appeals related to disputes over Tax Assessment Letters (SKP) questioned due to alleged flaws in the tax audit authority or procedures;
   - If relevant, Supreme Court decisions at the Judicial Review level concerning similar disputes (Suyanto & Mandagi, 2016; Mesli et al., 2024; Kurniawan, 2025).

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2. Secondary Legal Materials. These are legal materials that provide explanations of primary legal materials, including:
   - Tax and taxation law textbooks (Ilyas & Burton, 2011; Mardiasmo, 2018; Resmi, 2014; Priantara, 2016);
   - Articles in scientific journals discussing tax audits, tax disputes, and the Tax Court (Suyanto & Mandagi, 2016; Mesli et al., 2024; Effendy, 2025; Kurniawan, 2025);
   - Other scientific works such as theses, dissertations, and relevant research reports.
3. Tertiary Legal Materials. These are materials that provide guidance or explanations of primary and secondary legal materials, such as legal dictionaries, tax dictionaries, and encyclopedias that explain the technical terms used.

RESULT AND DISCUSSION

Normative Construction of Tax Audit Authority. Normatively, the basis for tax audit authority is contained in the Law on General Provisions and Tax Procedures (UU KUP). Article 29 of the Law stipulates that the Director General of Taxes (DGT) is authorized to conduct audits to verify compliance with tax obligations and for other purposes within the framework of implementing tax provisions.

This attribution authority is then elaborated in implementing regulations, particularly Minister of Finance Regulation Number 15 of 2025 concerning Tax Audits, which replaces previous audit procedures (including PMK 17/PMK.03/2013 and its amendments). PMK 15/2025 regulates general provisions, authority, objectives, types, scope and criteria of audits, audit standards, timeframes, and closing provisions.

From an administrative law perspective, this authority must be exercised in accordance with the principles of legality and general principles of good governance (AUPB), such as legal certainty, accuracy, proportionality, and non-abuse of authority. When audit authority is used beyond normative limits or deviates from established procedures, such actions are potentially considered a violation of the principles of legality and the AUPB and open the door to judicial review, including the Tax Court.

The Status of Tax Assessment Letters as Administrative Products. On the other hand, Tax Assessment Letters (SKP) are administrative legal products arising from the exercise of audit authority. The Tax Procedures Law stipulates that within five years from the time the tax becomes due, the Director General of Taxes may issue an SKP if, based on audit results or other information, the tax owed is unpaid or underpaid.

The Tax Assessment Letter (SKP) serves to determine the amount of tax owed, tax credits, and administrative sanctions imposed. At the same time, the SKP also serves as the starting point for disputes when taxpayers disagree with the audit results or the assessed tax amount. In the context of an appeal dispute, the subject matter of the SKP (the accuracy of the tax calculation) is not only tested but also the process preceding its issuance, namely the audit authority and procedures.

Tax Audit Implementation Pattern. Based on audit procedures, the Directorate General of Taxes (DGT) conducts audits through several important stages, including:

1. Issuance of an Audit Order (SP2) as the formal basis for commencing the audit;
2. Implementation of office or field audits, including data requests, clarification, and document examination;

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3. Preparation and delivery of an Audit Result Notification Letter (SPHP) to the Taxpayer, which contains the audit findings and provides the Taxpayer with an opportunity to submit a response;
4. Implementation of a final discussion of the audit results (closing conference) as a forum for final clarification between the auditor and the Taxpayer;
5. Preparation of an Audit Result Report (LHP) as the basis for issuing a Tax Assessment Letter (SKP).

Normatively, these stages are intended to ensure that audits are conducted objectively and transparently, and provide the Taxpayer with the right to participate by providing an opportunity to respond to audit findings.

Patterns of Appeal Disputes Related to Audit Authority. From a review of decisions and literature, several patterns of appeal disputes related to audit authority and the issuance of Tax Assessment Letters (SKP) can be identified, including:

1. Disputes over the Implementation of Audit Procedures. Taxpayers argue that audits were conducted without following formal procedures, for example without submitting a proper SPHP (Submission of Tax Returns) or without a closing conference, thus deeming the SKP to have arisen from a flawed process. In one Tax Court decision, for example, the plaintiff argued that the tax authorities failed to conduct a closing conference as stipulated in the DGT's internal regulations, thus deeming the audit process insufficient to provide the taxpayer with a sufficient opportunity to respond.
2. Disputes over the limits of audit authority or scope. In several cases, taxpayers question whether the auditor has exceeded the scope of the audit stipulated in the SP2 (Submission of Tax Assessment Letter) or examined tax periods and types of taxes beyond those required. These disputes are often linked to the principles of legality and legal certainty, as it is necessary to clarify whether the expansion of the audit scope is still within the DGT's authority.
3. Disputes over the relationship between procedural defects and the validity of the Tax Assessment Letter (SKP). This type of dispute focuses on the question of whether certain procedural violations (e.g., the absence of a Tax Assessment Letter (SPHP), the absence of a closing conference, or the expiration of the audit period) automatically invalidate the Tax Assessment Letter (SKP), or whether they are merely one of the factors considered by the judge, along with material evidence. Practical articles and decision analyses indicate that in practice, the Tax Court tends to assess both formal and material aspects simultaneously, and does not always consider each formal violation as the sole reason for canceling the Tax Assessment Letter.

Assessment of Material Aspects and Substantive Justice. After formal aspects, the Tax Court also assesses material aspects, namely the accuracy of tax calculations, the basis for corrections, and the evidence for disputed transactions. In practice, there is a tension between formal legal certainty (compliance with procedures) and substantive justice (material truth).

Tax Court practice shows that in many cases, judges strive to balance these two dimensions. On the one hand, serious procedural violations can lead to the cancellation of a Tax Assessment Letter (SKP); on the other hand, if the violation is minor and material evidence indicates clear tax evasion or underpayment, the judge may uphold the SKP with certain corrections, in order to maintain substantive justice and the interests of state revenue (Heykal et al., 2024).

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Thus, the Tax Court's legal considerations in appeal disputes related to audit authority examine not only "whether procedures were followed" but also "what impact the procedural violations had on material truth and the taxpayer's rights."

Decision Patterns in Appeal Disputes Relating to Audit Authority. Based on the description above, the Tax Court's decision patterns in appeal disputes concerning audit authority can be generally categorized as follows:

1. Appeal rejected, Tax Assessment Letter (SKP) upheld. This pattern occurs when the judge deems that the audit procedures were essentially in accordance with the provisions and no significant violations were found, and the material corrections to the tax payable were proven to be supported by sufficient evidence. In some decisions, the panel explicitly states that "all audit procedures have been carried out" and the taxpayer has been given ample opportunity to substantiate their objections.
2. Appeal partially granted, Tax Assessment Letter (SKP) corrected. In this pattern, the judge finds that some of the tax authorities' corrections are not supported by sufficient evidence or do not align with the interpretation of substantive tax law, while other portions are deemed correct. The judge then changes the amount of tax payable in the SKP (for example, reducing the correction amount or eliminating certain types of corrections) without canceling the SKP entirely. Formal considerations regarding the audit are still taken into account, but do not completely invalidate the SKP.
3. Appeal granted, Tax Assessment Letter (SKP) cancelled. This pattern occurs when the panel of judges deems there to be a serious procedural violation or the use of audit authority clearly contradicts statutory provisions and the AUPB, resulting in the Tax Assessment Letter being deemed legally flawed. For example, if there is proven to be no valid basis for authority (no SP2), the taxpayer is not given any opportunity to respond to the audit findings, or the audit procedure and determination of the Tax Assessment Letter clearly violate the provisions of the KUP Law and implementing regulations, thereby harming the taxpayer's rights.

Mapping this pattern of decisions demonstrates that the Tax Court plays a crucial role in controlling the use of audit authority by the Directorate General of Taxes (DGT), while also maintaining a balance between the state's fiscal interests and the protection of taxpayer rights.

Implications for the Protection of Taxpayer Rights and the Implementation of Tax Audits. Based on the results of the normative analysis and review of Tax Court decisions, several important implications can be highlighted:

1. Strengthening the procedural dimension as an instrument for protecting taxpayer rights. Detailed regulations regarding audit procedures (SP2, SPHP, closing conference, time limits, audit documentation) are not merely administrative formalities, but rather a protection mechanism for taxpayers, allowing them to understand the basis for corrections, submit arguments, and monitor the use of audit authority. Appeal disputes questioning authority and procedures indicate that taxpayers are beginning to exercise this right more actively.
2. Consistent enforcement of the AUPB (Authorized Tax Assessment) in tax audits is needed. Although relatively comprehensive provisions exist, their effectiveness depends on consistent implementation by DGT officials. Cases in the Tax Court demonstrate that when procedures are not followed meticulously, Tax Assessment Letters (SKP) become vulnerable to disputes and

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even potential cancellation. This highlights the need for strengthened internal oversight of audit quality and compliance with the AUPB.

3. The Role of the Tax Court as a Balanced Custodian of Legal Certainty and Substantive Justice. Tax Court decisions demonstrate the judges' efforts to balance formal legal certainty (adherence to procedures) with substantive justice (material truth and the interests of state revenue). The court does not always cancel a Tax Assessment Letter (SKP) when procedural violations are found, but first assesses the seriousness of the violation and its impact on taxpayers' rights. This approach, if implemented consistently and transparently, can strengthen public trust in the tax law enforcement system. (Dandapala)
4. The Need for Policy Improvement and Socialization. The dynamics of appeal disputes indicate that tax audit regulations still require improvement and adequate socialization, both for tax officials, taxpayers, and consultants. A clearer explanation of the legal consequences of audit procedure violations, for example, could help reduce differences in perceptions that lead to disputes.

Overall, the authority for tax audits and the SKP as its product cannot be separated from judicial oversight by the Tax Court. Strengthening audit quality, compliance with procedures, and the consistency of court decisions are key to realizing an effective and fair tax system for the state and taxpayers.

CONCLUSION

Based on the results of the previous research and discussion, the following conclusions can be drawn.

1. The authority to audit taxes and issue Tax Assessment Letters (SKP) is attributive and is expressly regulated in the Law on General Provisions and Tax Procedures (UU KUP) and its implementing regulations. Tax audits are the Directorate General of Taxes' (DGT) primary instrument for assessing taxpayer compliance, while SKPs are a legal administrative product derived from this authority and have the potential to give rise to disputes when the results are not agreed to by taxpayers.
2. The series of audit procedures (from the issuance of the Audit Order Letter/SP2, submission of the Audit Result Notification Letter/SPHP, holding the final discussion (closing conference), to the preparation of the Audit Result Report/LHP and issuance of the SKP) are normatively designed to protect taxpayers' rights. Therefore, procedures are not merely administrative formalities but a crucial part of ensuring an orderly and fair audit process. However, in practice, procedural violations, such as delays, insufficient documentation, or administrative negligence, are still encountered, which are then used as the basis for disputes by taxpayers.
3. When examining disputes related to tax audit results, the Tax Court assesses cases from two main dimensions: formal and material aspects. Procedural violations do not necessarily result in the cancellation of a Tax Assessment Letter (SKP). The panel of judges first assesses the seriousness of the violation, its impact on the fulfillment of the taxpayer's rights, and the extent to which the violation affects the material validity of the tax correction. Only certain violations explicitly specified as grounds for cancellation can serve as a strong basis for canceling a Tax Assessment Letter (SKP).
4. In the dispute between the Directorate General of Taxes (DGT) and PT Arion Indonesia, the Tax Court acknowledged several procedural inconsistencies in the audit process, but deemed that

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these violations did not qualify as legal defects that would result in the cancellation of the Tax Underpayment Assessment Letter (SKPKB). The panel of judges considered technical audit regulations (e.g., Minister of Finance Regulations and other implementing provisions) as internal administrative norms, while the validity or cancellation of a Tax Assessment Letter (SKP) remains subject to specific provisions in the General Tax Procedures Law (KUP) as lex specialis, rather than the general regime of the State Administration Law.

5. The Tax Court's role is to maintain a balance between the state's fiscal interests and the protection of taxpayers' rights. On the one hand, the court oversees the implementation of audit authority to ensure it remains in line with the principle of legality and the General Principles of Good Governance (AUPB). On the other hand, the court ensures that administrative procedural violations are not automatically used as a justification for waiving tax obligations that are materially proven to be owed. Thus, Tax Court decisions contribute to the establishment of more orderly, proportional, and equitable audit practices.

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