

A Juridical Review of Supreme Court Circular Letter Number 2 of 2024 from the Perspective of Justice and Its Legal Standing in the Tax Court

Bestari Nirmala Santi, Gabriel Chivalry Miracle Kusen, William Christopher Sindra, Yessy Anggraini

Universitas Pelita Harapan, Indonesia

Email: 01053240075@student.uph.edu, 01053240071@student.uph.edu,
01053240076@student.uph.edu, 01053240116@student.uph.edu

Abstract

This study examines the legal status and justice implications of *SEMA 2/2024* in tax dispute cases, particularly regarding the restriction on the use of evidentiary documents in court proceedings. *SEMA 2/2024* adopts the provision of Article 26A paragraph (4) of the KUP Law, which prohibits the use of documents not submitted during the audit or objection stage as admissible evidence before the Tax Court. The approach used is normative juridical research by analyzing statutory regulations and court decisions. The findings indicate that *SEMA*, which does not hold a place within the formal hierarchy of legislation, should not be used to restrict evidentiary rights already guaranteed by Articles 76 and 78 of the Tax Court Law. The provision in *SEMA 2/2024* potentially hinders the principle of material truth and disadvantages taxpayers both procedurally and substantively. It also poses a risk of legal uncertainty and violates the principle of *lex superior derogat legi inferiori*. Therefore, an evaluation of the implementation of this *SEMA* is necessary to ensure harmony between administrative norms and the principle of justice in tax dispute resolution.

Keywords: SEMA 2/2024, Tax Court, procedural justice, material truth, legal norm hierarchy, evidence.

INTRODUCTION

In the past five years, from 2020 to 2024, the number of tax dispute cases filed by taxpayers against the Director General of Taxes (DGT) has fluctuated, with an average of over 10,000 cases per year (<https://setpp.kemenkeu.go.id/>). This indicates that issues between taxpayers and tax authorities remain quite significant. Tax disputes generally arise from differences in interpretation of tax regulations between taxpayers and tax officials (the fiscus) in the field (Kedida, 2022). Disputes may emerge due to taxpayer non-compliance, differing interpretations of certain provisions, or even errors on the part of the fiscus itself (Hasanah, Anggraeni, Pahala, & Wahono, 2025).

The definition of tax disputes is provided in Article 1 point 5 of Law Number 14 of 2022 concerning the Tax Court (Tax Court Law). A tax dispute refers to a legal conflict that arises between a taxpayer or a party bearing tax responsibilities and an authorized tax official, because of the issuance of a decision which, under applicable law, may be appealed or litigated in the Tax Court. Such disputes also include lawsuits over tax collection actions carried out through a Distress Warrant as regulated under the Law on Tax Collection (McMahon, 2017; Setiawan et al., 2024).

To resolve such disputes, taxpayers have several legal avenues they can pursue, namely filing an objection, an appeal, a lawsuit, or a judicial review. Each legal remedy requires the fulfillment of certain administrative and substantive requirements as prerequisites (Directorate General of Taxes, n.d.).

Tax disputes may arise from the issuance of tax assessment letters resulting from audits conducted by the DGT. Tax audits are governed by Articles 29 to 31C of Law Number 6 of 1983 on General Provisions and Tax Procedures, as amended several times, most recently by

Law Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation into Law (Tax Procedure Law). The technical provisions for implementation are further regulated in Minister of Finance Regulations (PMK), Director General of Taxes Regulations (PER), Circular Letters (SE), and internal memoranda.

During a tax audit, taxpayers are obligated to provide books, records, and other supporting documents related to income, business activities, independent work, or other taxable objects. This obligation includes showing and lending such documents to the auditor and must be fulfilled within a maximum of one month from the official request, as stipulated in Article 29 of the Tax Procedure Law.

If the taxpayer fails to submit or only partially submits the requested documents within one month, the tax auditor is required to prepare a non-compliance report, accompanied by a list of unfulfilled documents. In such cases, the auditor will assess whether testing of taxable income can still be conducted based on the available evidence. If testing is not possible, particularly for individual taxpayers running a business or independent work, or for corporate entities, taxable income will be calculated *ex officio*. This calculation does not use the taxpayer's bookkeeping but is instead based on reasonable estimations using the normative net income calculation method. However, if the auditor believes that *ex officio* calculation is unnecessary, additional documents or information may be requested (<https://pertapsi.or.id/>).

Tax disputes are among the legal issues that frequently occur between taxpayers and the tax authority, particularly regarding the aspects of evidence and document completeness. In several tax dispute cases that reach the appeal stage at the Tax Court, the DGT as the Respondent often maintains the audit corrections because the taxpayer, as the Appellant, fails to submit the required supporting documents during the audit process. This is evident in the following Tax Court decisions: (1) PUT-095900.16/2010/PP/M.XVI.A Year 2018: "During the audit process and the final audit discussion, the Appellant was unable to provide the supporting documents requested by the Respondent related to VAT correction, thus the auditor maintained the correction." (<https://setpp.kemenkeu.go.id/>). And (2) PUT-112552.16/2013/PP/M.IIB Year 2018: "The Respondent stated that the basis for the correction was in accordance with Article 1 point 24 and Article 9, where materially, there was no proof of VAT payment from the Appellant to the Taxable Entrepreneur Seller or the input tax credit did not meet material requirements." (<https://datacenter.ortax.org/>)

The consequences of failing to submit documents during the audit process are further regulated in Article 26A paragraph (4) of the Tax Procedure Law. This article states that documents not submitted during the audit may not be used as evidence in the objection process, except if the documents were not yet in the taxpayer's possession because they originated from a third party.

This provision also forms the basis for the DGT to reject objections filed by taxpayers during the objection dispute stage, as reflected in Tax Court Decision Number PUT-095902.12/2011/PP/M.XVI.A Year 2018. In this case, the DGT as Respondent argued that the supporting documents submitted by the Appellant, which were claimed to refute the audit correction, were only provided during the objection stage and not during the audit. Therefore, based on Article 26A paragraph (4) of the Tax Procedure Law, these documents could not be considered in the objection resolution. As a result, the correction was upheld, and the case was brought to the Tax Court by the taxpayer.

However, Articles 76 and 78 of the Tax Court Law provide judges with the authority to determine the burden of proof and to assess all evidence submitted during the hearing process. Moreover, Tax Court decisions must be based on an evaluation of the evidence presented, grounded in the relevant tax laws, and must be believed to be true by the panel of judges. In practice, Tax Court judges do examine evidence submitted during hearings, even if the evidence was not presented during the audit or objection stages.

Nevertheless, there is Supreme Court Circular Letter Number 2 of 2024 (SEMA 2/2024), issued as a procedural guideline, which specifically regulates the submission of documents in tax cases in Point E number 3. This provision explicitly accommodates Article 26A paragraph (4) of the Tax Procedure Law as a consideration in the resolution of disputes at the Tax Court and/or the Supreme Court, with the following excerpt: “Evidence in the possession of the taxpayer that has already been requested in detail and within a reasonable timeframe by the Directorate General of Taxes but was not submitted during the tax audit and/or objection, cannot be considered in the resolution of the dispute at the Tax Court and/or the Supreme Court.”

This provision results in legal consequences in the evidentiary process at trial. In practice, taxpayers often face administrative or technical obstacles in submitting evidentiary documents, especially when tax audits are subject to strict deadlines—such as in cases of tax overpayment refund requests, which must be resolved within one year from the submission of the corporate taxpayer’s annual tax return (SPT), in accordance with Article 17B paragraph (1) of the Tax Procedure Law. SEMA 2/2024 has raised concerns about potential imbalances in rights between taxpayers and the tax authority. Therefore, it is important to assess whether the circular reflects the principle of justice in tax procedural law—both procedurally (equal opportunity to present evidence) and substantively (fair outcomes).

In fact, a circular letter (SEMA) does not hold a formal position in the legal hierarchy of norms as outlined in Law Number 13 of 2023 concerning the Establishment of Laws and Regulations. A SEMA is more accurately understood as an administrative directive issued by the Supreme Court for the judiciary under its authority. If this circular is applied outside the internal scope of the judiciary, it may conflict with the principle of *lex superior derogat legi inferiori*, which states that a higher legal norm overrides a lower one. Furthermore, the implementation of SEMA may lead to confusion in law enforcement practices and open the door to divergent interpretations among judges in cases with similar legal issues (Putra, H. C., 2023).

Likewise, the issuance of SEMA 2/2024, particularly the content of Point E number 3, contradicts Articles 76 and 78 of Law Number 14 of 2002 on the Tax Court, which require judges to decide cases based on their assessment of the evidence presented during the hearing and their own conviction—not solely based on prior administrative stages. Therefore, the purpose of this research is to analyze the legal aspects of SEMA 2/2024, focusing on its impact on the principle of justice in resolving tax disputes, particularly regarding the submission of documents by the disputing parties, and to examine its legal standing in influencing court rulings at the Tax Court.

Several studies have highlighted the persistent challenges in resolving tax disputes in Indonesia, particularly related to the evidentiary process. For example, Sari and Rahman (2020) found that one of the main causes of prolonged tax disputes lies in the asymmetry of

information and the limited ability of taxpayers to meet evidentiary requirements during audits, which often disadvantages taxpayers in subsequent objection or appeal processes. Similarly, Prabowo (2021) emphasized that although the Tax Court has broad authority to evaluate evidence, in practice judges tend to give stronger weight to audit findings issued by the Directorate General of Taxes (DGT), which raises concerns about procedural fairness. However, both studies did not analyze the latest legal development, namely the issuance of Supreme Court Circular Letter (SEMA) No. 2 of 2024, which explicitly limits the admissibility of evidence not submitted during the audit or objection stages.

The purpose of this research is to provide a critical legal analysis of SEMA 2/2024 in the context of taxpayers' evidentiary rights and to assess its impact on fairness in tax dispute resolution. The benefit of this study lies in offering recommendations for strengthening procedural justice, ensuring equal opportunities for both taxpayers and the tax authority, and supporting the creation of a more balanced tax litigation system.

RESEARCH METHOD

This study employed a normative juridical research method. According to Soekanto, S. (2010), this method involves studying literature and applicable legal documents, such as laws, regulations, official documents, and court decisions, to analyze and find solutions to specific legal issues.

The normative juridical method focused on systematically analyzing applicable legal norms to understand and interpret legal provisions contextually, especially in examining conflicts between official legal documents and underlying legal principles (Rahardjo, 2003).

This approach was used to interpret existing legal norms by emphasizing written legal provisions and official documents, making it relevant for assessing potential conflicts between the Supreme Court Circular Letter (SEMA) and the principle of material truth in tax disputes (Soekanto & Mamudji, 2005). In analyzing SEMA 2/2024, which contradicted its legal standing and the principles of justice and material truth, the normative method was particularly suited. It enabled tracing the legal basis and normative interpretations underlying certain decisions or policies, while also evaluating their conformity with principles of substantive justice (Rachmadi & Koesno, 2018).

RESULTS AND DISCUSSION

Judges and the Principle of Material Truth in Tax Disputes

In the practice of tax courts in Indonesia, the role of judges is crucial in ensuring that court proceedings are conducted fairly and thoroughly. One of the main principles underpinning this process is material truth, which refers to the obligation of judges to comprehensively trace and assess all relevant facts and evidence. Material truth (*materiële waarheid*) refers to the reality that actually occurred — a truth that is concrete and reflects the entire course of events as they truly happened (Makapuas, 2019).

The Tax Court falls within the scope of the State Administrative Court (PTUN), which, according to SF. Marbun in Putrijanti, A. (2013), has a procedural law principle where judges must be active (*domini litis* principle). This principle is closely related to the principle of free evaluation of evidence because administrative judges are entrusted with the responsibility of uncovering material truth in the disputes they examine.

The principle of active judges in uncovering material truth is stipulated in Articles 76 and 78 of Law Number 14 of 2002 on the Tax Court, which assert that a judge's decision must be based on the evidence presented during the trial and the conviction formed from that evidentiary process. Unlike formal approaches that focus solely on procedure, the material truth principle demands that judges actively investigate facts that may not have yet surfaced — including documents that may not have been submitted during the Directorate General of Taxes' (DGT) audit or objection stages. The objective is to ensure that the final decision genuinely reflects the actual conditions so that substantive justice can be achieved.

However, an issue arises when SEMA 2/2024, particularly Section E point 3, states that documents not submitted during the audit or objection stages cannot be considered in court proceedings. This provision directly limits the scope of evidence in court and potentially hampers efforts to uncover the complete truth. In many cases, taxpayers face administrative or technical barriers that delay document submission. If those documents are subsequently excluded from trial consideration, it may severely disadvantage the taxpayer's legal position.

Given this, the application of SEMA 2/2024 in the evidentiary process of the Tax Court risks violating the principle of material truth. Therefore, further study is needed to ensure that both the procedural and substantive rights of taxpayers are protected during litigation.

The Legal Standing of SEMA in the Hierarchy of Legislation

In Indonesia's legislative system, every type of regulation has a specific rank within a hierarchical structure, as stipulated in Law Number 13 of 2023 on the Formulation of Laws and Regulations. Within this structure, Supreme Court Circular Letters (SEMA) are not included as part of the legal norm hierarchy with generally binding authority. SEMA is more appropriately understood as an administrative instrument issued by the Supreme Court to provide technical guidance to judges within the judicial bodies under its supervision.

The primary function of SEMA is to ensure uniformity in the application of law and to prevent inconsistencies in legal interpretations across different courts. However, due to its internal nature, SEMA cannot serve as a legal basis for limiting the substantive rights of parties in judicial proceedings, including tax cases. When SEMA is used as a reference to reject evidence submitted by a taxpayer during a trial, it creates a legal problem, as it potentially contradicts higher-ranking statutory provisions (Ridwan, A., 2014).

The issuance of SEMA 2/2024, particularly Point E, paragraph 3, which states that documents not submitted during the audit or objection phase cannot be considered during the trial process, directly restricts the scope of evidence in the Tax Court. This is especially problematic because Law Number 14 of 2002 on the Tax Court, particularly Articles 76 and 78, grants judges the authority to assess all evidence presented during trial, without limiting when it must be submitted.

Therefore, the provisions in SEMA 2/2024 raise significant concerns regarding its legal standing within Indonesia's national legislative system. Based on Law Number 13 of 2023, SEMA is not part of the formal hierarchy of legal norms. It serves only as internal technical guidance for judicial institutions under the Supreme Court. Thus, if SEMA is used to limit evidentiary rights that are explicitly guaranteed by law, it potentially violates the principle of *lex superior derogat legi inferiori* — meaning that a higher legal norm overrides a lower one.

In this context, using SEMA as a legal basis to reject otherwise valid evidence can be seen as exceeding the Supreme Court's administrative authority. It also contradicts the principle of *lex superior derogat legi inferiori*, which holds that lower-tier regulations may not contradict higher-tier ones.

Research by Putra (2023) reinforces this view. In his study, he emphasizes that SEMA does not have legal power to override statutory provisions, particularly where procedural rights protected by law are concerned. He also notes that excessive use of SEMA in court practice can result in legal uncertainty and harm litigants, especially taxpayers who face limitations in fulfilling document requests during the initial audit phase.

Accordingly, it is essential to position SEMA in accordance with its proper function as an internal guideline, not as a legal norm that restricts evidentiary rights in court. Failing to do so may lead to violations of both the principle of legality and the principle of justice within the Indonesian legal system.

Normative Conflict between the General Taxation Provisions Law and the Tax Court Law

SEMA 2/2024 explicitly adopts the substance of Article 26A paragraph (4) of the Law on General Provisions and Taxation Procedures (UU KUP), which states that documents not submitted by the Taxpayer during the audit process cannot be considered in the objection process. This provision is essentially aimed at encouraging administrative order and expediting the resolution of disputes at the initial stage. However, when this provision is applied rigidly into the trial stage at the Tax Court, a legal issue arises that cannot be ignored.

It must be understood that the proceedings in the Tax Court have specific characteristics that differentiate them from the audit and objection stages. In this phase, judges have full authority to assess and consider all evidence submitted by the parties, including evidence newly presented during the court hearings. This is affirmed in Articles 76 and 78 of Law Number 14 of 2002 on the Tax Court, which state that judges must decide cases based on their conviction formed from an assessment of the evidence submitted during the trial.

Thus, rigid application of Article 26A paragraph (4) of the UU KUP during the trial stage contradicts the principle of material truth, which is the main foundation of tax procedural law. This principle demands that judges not only assess previously submitted evidence, but also actively seek new and relevant facts in order to achieve true justice.

Moreover, Article 26A paragraph (4) must be re-evaluated in light of other provisions in the UU KUP, such as Article 12 paragraph (3), which grants taxpayers the right to submit data and documents to fulfill their tax obligations, and Article 29 paragraph (2), which regulates the taxpayer's obligation to show or lend documents to tax auditors. These provisions indicate that the evidentiary process during audits is dynamic and cannot always be completed in a single stage.

Furthermore, in the context of substantive taxation, such as assessing taxable income and Value Added Tax, the presence of documentary evidence is crucial. Without adequate documentation, neither tax auditors nor judges can verify the transactions or income reported by the taxpayer. Therefore, if relevant documents cannot be considered simply because they were not submitted in the initial stage, it would harm the taxpayer and potentially lead to injustice.

In practice, many taxpayers face administrative or technical difficulties in complying with document requests during the audit phase, such as delays from third parties or lack of understanding of procedures. If such circumstances are not considered during the trial, it would result in unequal treatment under the law and a violation of the right to a proper defense, which should be guaranteed by the judicial system.

Therefore, the implementation of SEMA 2/2024, which restricts the evidentiary space in court, must be critically examined. In the context of administrative procedural law, particularly in tax court, judges should be granted the discretion to assess all relevant evidence without being constrained by technical administrative provisions. This is essential to safeguard the integrity of the judicial process and ensure the protection of taxpayers' rights as legal subjects who are equal before the law.

Theory of Justice in the Context of Tax Disputes

In the taxation system, justice is measured not only by the fairness of the final outcome, but also by how the legal process is conducted. Procedural justice and substantive justice are two complementary aspects. A fair legal process is a vital foundation to ensure that the result truly reflects actual justice.

This notion aligns with the perspective of Rawls, J. (1971), who in his theory of justice emphasized that justice depends not only on the result but also on the mechanisms used to achieve it. In the context of tax disputes, if taxpayers are not given a proper opportunity to present evidence merely due to technical or administrative reasons, then the process cannot be considered fair. Consequently, the resulting decision may not reflect the complete truth.

This also echoes the classical thought of Aristotle (2009), who stated that justice means giving each person what is rightfully theirs. In tax court practice, the right to submit evidence is a fundamental right that must be protected. If this right is limited simply because the documents were not submitted during the early stages, without considering reasonable justification, it can be deemed a form of injustice.

Furthermore, the importance of justice in the tax system is also reflected in taxpayer behavior. A study by Amanda (2020) found that perceptions of fairness in the tax system significantly influence levels of voluntary compliance. When taxpayers feel that the legal process is fair and transparent, they tend to be more compliant with their tax obligations. Conversely, if the process is perceived as unfair, trust in the system diminishes, which could negatively impact overall tax compliance.

Therefore, in handling tax disputes, it is crucial for law enforcement officials not only to adhere to administrative procedures but also to consider justice in a comprehensive manner. The right to present evidence during trial must be upheld, even if such evidence was not submitted during the audit or objection stages, as long as the evidence is relevant and can help reveal the truth. In this way, the legal process will not only be formally valid but also substantively just.

Juridical and Practical Implications

The strict application of the provisions in Supreme Court Circular Letter (SEMA) No. 2 of 2024 has the potential to create an imbalance between the tax authority and the Taxpayer in the dispute resolution process. In practice, it is not uncommon for Taxpayers to encounter

administrative or technical difficulties in fulfilling document requests, particularly in cases of restitution for tax overpayments, which are bound by tight deadlines. This situation places the Taxpayer at a disadvantage, as delays or incomplete documentation may occur not due to negligence, but due to limited access or time constraints.

If relevant documents cannot be considered during trial proceedings solely because they were not submitted during the audit or objection stages, this may hinder the evidentiary process, which is a fundamental right of every party in legal proceedings. Consequently, the Taxpayer may be significantly disadvantaged by being denied an equal opportunity to fully defend their position. This clearly contradicts the principle of procedural justice that should be upheld in the tax court system.

Furthermore, the application of a SEMA that is inconsistent with the provisions of the Tax Court Law (UU PP) creates serious issues regarding legal certainty. When judges are faced with two conflicting norms—namely, the administrative provisions in a SEMA and the substantive provisions in the law—there is a strong likelihood of differing interpretations in practice. This could lead to inconsistencies in court rulings, where cases with similar issues may result in different judgments depending on the judge's approach toward the SEMA.

As noted by Smith, quoted by Tjia (2013), it is essential to have accessible legal mechanisms for Taxpayers to seek justice in tax-related matters. These mechanisms, both for the Taxpayer and the tax authority, are intended to ensure legal certainty and address demands for justice within the tax system. Therefore, such uncertainty not only disadvantages disputing parties but also undermines public trust in the tax court system. If the public perceives that court decisions are inconsistent or fail to reflect principles of justice, the legitimacy of the judiciary will be called into question. Thus, it is crucial to ensure that the application of a SEMA does not contradict higher legal norms or obstruct the fundamental rights of Taxpayers in presenting evidence in court.

CONCLUSION

SEMA No. 2 of 2024 cannot be equated with formal legal norms, and its use to restrict taxpayers' rights to present evidence in tax disputes raises significant legal and principled concerns, including violations of the principle of *lex superior derogat legi inferiori* and unequal treatment of taxpayers facing administrative challenges. By procedurally limiting evidentiary opportunities, it undermines the principle of material truth and the spirit of substantive justice expected in judicial decisions. Rigid application of this SEMA risks skewing the judicial process and generating legal uncertainty that threatens the legitimacy of the tax system. Therefore, a thorough evaluation of SEMA No. 2 of 2024's implementation is necessary to ensure fair law enforcement that balances administrative norms and justice principles, providing all parties the opportunity to present relevant evidence. Future research should investigate the practical impacts of this circular on court outcomes and explore alternative frameworks that better harmonize legal certainty with taxpayers' rights to a fair trial.

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