TABELLIUS Journal of Law
ISSN 2988-6201
published by Master of Notarial Law Faculty of Law Universitas Islam Sultan Agung Semarang

Legal Analysis of Notary's Responsibility for Deeds of Establishment of PTs Dissolved Based on Court Decisions

Rivia Widhowati Mayangsari
Faculty of Law, Universitas Islam Sultan Agung, Semarang, Indonesia; Email: riviamaya@gmail.com

Abstract. *The deed of establishment of a Limited Liability Company (Limited Company/PT) is an authentic deed drawn up by a notary as an instrument for establishing a legal entity. In practice, a company may be subordinated to a court decision, raising questions concerning the legal position of its deed of establishment and the limits of notarial liability. This study aims to analyze the legal position of the deed of establishment of a PT dissolved capable of a court decision, the notary's liability in relation to the deed, and notarial responsibility from the perspective of Islamic law. This normative juridical study employs a statutory approach and a case approach. Primary legal materials consist of legislation and Supreme Court Decision Number 2183 K/Pdt/2025, while secondary materials consist of relevant scholarly journals and legal literature. The findings show that the dissolution of a PT does not automatically invalidate its deed of establishment. In Decision Number 2183 K/Pdt/2025, the ground for dissolution concerned unlawful conduct in the company's operations rather than a legal defect in the deed of establishment. Accordingly, notarial liability does not arise merely because a PT is dissolved, but must be based on a proven breach of professional duties, fault, negligence, or participation by the notary. From the perspective of Islamic law, the principles of trustworthiness, justice, proper documentation, and individual accountability support a proportionate allocation of liability.*

Keywords: *Company; Corporate; Dissolution; Establishment; Liability.*

1. Introduction

A Limited Liability Company (PT) is a legal entity that serves as a crucial pillar of economic activity in Indonesia. This is affirmed in Law Number 40 of 2007 concerning Limited Liability Companies (UUPT), which states that a PT is a legal entity constituting a capital association, established based on an agreement, and conducting business activities with authorized capital entirely divided into shares. As a legal entity, a PT has rights and obligations separate from those of its shareholders. However, in practice, a PT can be dissolved for various reasons, including by shareholder decision, the expiration of its term of existence, or a court decision. The dissolution of a PT will certainly have legal implications, including for deeds previously drawn up by a notary. This is interesting to study considering the crucial role of a notary in the process of establishing and amending a PT's articles of association.[1]

The role of a notary as a public official is regulated by Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary (UUJN). Notaries have the authority to issue authentic deeds, including the deed of establishment of a limited liability company and amendments to its articles of association. Notarial deeds possess perfect evidentiary power, making them crucial in the business and legal worlds. However, problems arise when the deed relates to a limited liability company that is dissolved by a court decision. In such circumstances, questions arise regarding the legal status of notarial deeds drawn up prior to the dissolution. This concerns the notary's professional responsibility and the validity of the issued deeds.[2]

The dissolution of a PT based on a court decision is regulated in Article 142 paragraph (1) letter c and Article 146 of the UUPT. Dissolution can be related to violations of public interest or statutory regulations, but can also be submitted because there are legal defects in the deed of establishment. Therefore, the status of the deed of establishment cannot be assessed only from the existence of a dissolution decision, but must be analyzed based on the basis of the dissolution, the judge's considerations, and the verdict. If the company is dissolved due to violations that occurred in business activities after the company obtained legal entity status, this issue must be distinguished from legal defects inherent in the deed of establishment.

In the context of responsibility, notaries are required to act carefully and professionally in carrying out their duties. Notaries have a major responsibility in maintaining the formal and material integrity of every deed they make. According to Article 16 paragraph (1) letter a of the UUJN, notaries are required to act honestly, carefully, independently, impartially, and protect the interests of the parties involved in legal actions. If a notary makes a deed related to a PT that has been dissolved based on a court decision, the question arises whether the notary can be subject to sanctions. This is related to the notary's liability mechanism, whether civil, criminal, or administrative. The provisions on civil liability in Article 84 of the UUJN relate to certain violations that cause the deed to only have evidentiary force as a private deed or to be null and void by law and cause losses.

[1]Republic of Indonesia, Law Number 40 of 2007 concerning Limited Liability Companies, as amended, including Law Number 6 of 2023, Article 7, Article 142, and Article 146.; Indra Dwi Wahyu Diyanto, "The Role and Responsibilities of Notaries in the Establishment of Limited Liability Companies," REUSAM Journal of Legal Studies 12, no. 2 (2025): 36–50, https://doi.org/10.29103/reusam.v12i2.21516.

[2]Republic of Indonesia, Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary, Article 1 number 1 and Article 16 paragraph (1) letter a.

Thus, this problem touches on the realm of notary legal responsibility which is quite complex.[3]

The issue of a notary's responsibility in drafting the deed of establishment of a Limited Liability Company becomes relevant to examine when a company is dissolved based on a court decision. One concrete example can be seen in Supreme Court Decision Number 2183 K/Pdt/2025 dated July 17, 2025, which granted the Tabalong District Attorney's cassation appeal against a Limited Liability Company engaged in the Hajj and Umrah travel services sector. In the decision, the Supreme Court declared the company proven to have conducted business activities unlawfully, thus ordering the dissolution and liquidation of the company through the Surabaya Estates Office. This decision also ended the legal dispute arising from fraudulent acts against pilgrims. This condition can give rise to further legal issues regarding the position and responsibility of notaries as public officials who draft company deed of establishment, particularly whether the dissolution of a company based on a court decision can give rise to legal liability for the notary who drafted the deed of establishment.[4]

The novelty of this research lies in the distinction between the dissolution of a PT as a consequence of the continuity of the legal entity and the validity of the deed of establishment as an instrument for establishing the legal entity. Previous research has discussed the authority and responsibility of a notary in the establishment of a PT, the need for caution in document examination, and the notary's responsibility for authentic deeds. This research specifically examines the limits of notary responsibility through Supreme Court Decision Number 2183 K/Pdt/2025 by examining whether the basis for dissolution has a legal relationship with the validity of the deed of establishment. This approach is expected to clarify the boundaries between the notary's responsibility as a public official and the responsibility of company organs for business activities after the company is established.[5]

This study aims to analyze the limits of notary responsibility for the deed of establishment of a PT that is dissolved based on a court decision by using Supreme Court Decision Number 2183 K/Pdt/2025 as the object of study.

2. Research Methods

This research is a normative juridical study with prescriptive research specifications. The approaches used are the statutory approach and the case approach. The statutory approach is used to examine the UUPT, UUJN, the Civil

---

[3]Republic of Indonesia, Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary, Article 1 number 1 and Article 16 paragraph (1) letter a.

[4]Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.

[5]Doni Wahyu Andrean, Muhammad Afif Mahfud, and Shallman Shallman, "The Position and Responsibilities of Notaries in the Preparation of Limited Liability Company Deeds According to Civil Law," Notarius 18, no. 4 (2025): 1107–1124, https://doi.org/10.14710/nts.v18i4.73507.

Code, and other relevant legal provisions. The case approach is used to analyze Supreme Court Decision Number 2183 K/Pdt/2025, specifically the basis for dissolution, main legal considerations, the decision, and its implications for the status of the deed of establishment and the responsibilities of notaries.[6] The collection of legal materials was carried out through a literature study of primary, secondary, and tertiary legal materials. Primary legal materials consist of the 1945 Constitution of the Republic of Indonesia, the Civil Code, Law Number 40 of 2007 concerning Limited Liability Companies as amended, including through Law Number 6 of 2023, Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary, and Supreme Court Decision Number 2183 K/Pdt/2025. Secondary legal materials consist of scientific journals and relevant legal literature regarding the authority, prudential principles, and accountability of notaries in the establishment of PT. The analysis of legal materials is conducted qualitatively-prescriptively by identifying legal norms regarding the establishment and dissolution of PT and the obligations of notaries; identifying the basis for dissolution in Decision Number 2183 K/Pdt/2025; comparing norms with the considerations and rulings of the decision; determining the relationship between the dissolution of the company and the validity of the deed of establishment; and formulating the limits of notary liability and its implications from an Islamic legal perspective.[7]

3. Results and Discussion

3.1. Legal Status of Deeds of Establishment of Limited Liability Companies Dissolved Based on Court Decisions

The deed of establishment of a Limited Liability Company is an authentic deed drawn up by a notary and is an essential part of the legal entity formation process. The validity of the deed of establishment must be assessed based on the fulfillment of the company formation requirements and the notary's official obligations at the time the deed was drawn up. Therefore, subsequent dissolution of a PT does not automatically render the deed of establishment null and void. This assessment must be distinguished from the question of whether there are legal defects in the deed that could initially serve as grounds for dissolution or cancellation. (Republik Indonesia, 2007; Andrean et al., 2025; Pramesti et al., 2026)[8]

[6]Kornelius Benuf and Muhamad Azhar, “Legal Research Methodology as an Instrument for Analyzing Contemporary Legal Problems,” Jurnal Gema Keadilan 7, no. 1 (2020), https://ejournal2.undip.ac.id/index.php/gk/article/view/7504.

[7]Mirza Cyntia Pramesti, Fendi Setyawan, and Ermanto Fahamsyah, “Notary’s Responsibility for Failure of Legal Due Diligence in Establishing Limited Liability Companies,” ISO Journal: Journal of Social, Political and Humanitarian Sciences 6, no. 2 (2026): 1–11, https://doi.org/10.53697/iso.v6i2.4060.

[8]Republic of Indonesia, Law Number 40 of 2007 concerning Limited Liability Companies, as amended, including Law Number 6 of 2023, Article 7, Article 142, and Article 146.; Doni Wahyu Andrean, Muhammad Afif Mahfud, and Shallman Shallman, “Position and Responsibility of

The legal status of the deed of establishment of a Limited Liability Company dissolved based on a court decision must first refer to the provisions of Law Number 40 of 2007 concerning Limited Liability Companies (UUPT). Article 7 paragraph (1) of the UUPT confirms that a company is established by two or more people with a notarial deed drawn up in Indonesian. Furthermore, Article 7 paragraph (4) of the UUPT states that a company obtains legal entity status after obtaining approval from the Minister. This provision shows that the deed of establishment has a constitutive function for the birth of a legal entity. Therefore, the dissolution of a company based on a court decision does not immediately revoke the validity of the deed of establishment if from the outset it has fulfilled the formal requirements as stipulated in the UUPT.[9]

Dissolution of a company through a court decision is regulated in Article 142 paragraph (1) letter c of the UUPT and the reasons for dissolution by the court are outlined in Article 146. Article 146 paragraph (1) letter a relates to the Attorney General's request if the company violates the public interest or statutory regulations, while letter b relates to the request of interested parties because there are legal defects in the deed of establishment. This distinction determines the direction of analysis: dissolution based on letter a basically focuses on the company's behavior or activities, while letter b directly relates to legal issues in the deed of establishment.[10]

This distinction demonstrates that not every dissolution of a PT by the court invalidates the deed of establishment. In the case analyzed, the grounds for dissolution were related to violations of the public interest and statutory provisions concerning the company's activities. Therefore, conclusions regarding the notary's liability must be based on the concrete basis for the dissolution, the substance of the judge's considerations, and the verdict, not solely on the fact that the company has been dissolved.[11]

From a legal evidentiary perspective, a deed of establishment is an authentic deed as long as it meets the legal requirements. Its evidentiary force is not lost simply

---

Notaries in Making Deeds of Limited Liability Companies According to Civil Law," Notarius 18, no. 4 (2025): 1107–1124, https://doi.org/10.14710/nts.v18i4.73507.; Mirza Cyntia Pramesti, Fendi Setyawan, and Ermanto Fahamsyah, "Notary's Responsibility for Failure of Legal Due Diligence in Establishing Limited Liability Companies," ISO Journal: Journal of Social, Political and Humanitarian Sciences 6, no. 2 (2026): 1–11, https://doi.org/10.53697/iso.v6i2.4060.; Reynaldi Putra Genial and Tahega Primananda Al-Fath, "The Liability of Notaries in the Execution of Hybrid Deeds: A Review of Compliance with the Notary Law and Notarial Code of Ethics," Journal of Law, Politics and Humanities 5, no. 6 (2025), https://doi.org/10.38035/jlph.v5i6.2239.

[9]Republic of Indonesia, Law Number 40 of 2007 concerning Limited Liability Companies, as amended, including Law Number 6 of 2023, Article 7, Article 142, and Article 146.

[10]Republic of Indonesia, Law Number 40 of 2007 concerning Limited Liability Companies, as amended, including Law Number 6 of 2023, Article 7, Article 142, and Article 146.

[11]Republic of Indonesia, Law Number 40 of 2007 concerning Limited Liability Companies, as amended, including Law Number 6 of 2023, Article 7, Article 142, and Article 146.; Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.

because the company created by the deed is subsequently dissolved. In the context of this case, there is no ruling declaring the deed of establishment null and void or losing its authenticity. Therefore, the deed remains relevant as a legal document in the settlement process for dissolution and liquidation.[12]

The position and responsibilities of a notary in making a deed of establishment are regulated in Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary (UUJN). Article 1 number 1 of the UUJN states that a notary is a public official who is authorized to make authentic deeds. Article 16 paragraph (1) letter a of the UUJN requires notaries to act honestly, carefully, independently, and impartially in carrying out their duties. Thus, the responsibility of a notary is limited to the formalities, procedures, and authority in making deeds. If the notary has fulfilled the provisions of the UUJN, then the dissolution of the company cannot immediately give rise to legal responsibility for the notary.[13]

This legal status must also be based on the principle of separating the legal personality of a company. After obtaining legal entity status, a company is a separate legal entity from its shareholders and other parties. A notary is not an organ of the company and does not carry out management or control of the business. Therefore, unlawful acts committed during operational activities cannot be simply transferred to the notary's responsibility without evidence of the notary's fault or involvement.[14]

From the perspective of unlawful acts, a notary's civil liability requires an unlawful act, fault, loss, and a causal relationship, as stipulated in Article 1365 of the Civil Code. Therefore, dissolution of a company is not sufficient to prove a notary's fault. There must be legal evidence demonstrating a breach of official duties or negligence in the deed-making process, and a causal relationship to the loss suffered.[15]

---

[12]Civil Code, Article 1365 and Article 1868.; Naghita Shalsabilla Putri, Rani Rahayu, and Winni Angelia Eka Putri, "Notary's Responsibility for Making Authentic Deeds," Sakato Law Journal 3, no. 2 (2025), https://jurnal.umsb.ac.id/index.php/SLJ/article/view/6295.

[13]Republic of Indonesia, Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary, Article 1 number 1 and Article 16 paragraph (1) letter a.

[14]Republic of Indonesia, Law Number 40 of 2007 concerning Limited Liability Companies, as amended, including Law Number 6 of 2023, Article 7, Article 142, and Article 146.; Doni Wahyu Andrean, Muhammad Afif Mahfud, and Shallman Shallman, "Position and Responsibilities of Notaries in Making Limited Liability Company Deeds According to Civil Law," Notarius 18, no. 4 (2025): 1107–1124, https://doi.org/10.14710/nts.v18i4.73507.; Indra Dwi Wahyu Diyanto, "Role and Responsibilities of Notaries in Establishing Limited Liability Companies," REUSAM Journal of Legal Studies 12, no. 2 (2025): 36–50, https://doi.org/10.29103/reusam.v12i2.21516.

[15]Rizky Amalia, Musakkir, and Syamsuddin Muchtar, "Notary's Liability for the Contents of Authentic Deeds that Do Not Conform to the Facts," Al-Ishlah: Jurnal Ilmiah Hukum 24, no. 1 (2021): 188–206, https://doi.org/10.56087/aijih.v24i1.77.

The principle of legal certainty as guaranteed in Article 28D paragraph (1) of the 1945 Constitution of the Republic of Indonesia also requires that the status of the deed of establishment not change simply because the company is subsequently dissolved, unless there is a legal basis stating otherwise. Thus, dissolution and the validity of the deed are two legal issues that are interrelated but not identical.[16]

In Supreme Court Decision Number 2183 K/Pdt/2025, the Supreme Court positioned the dissolution of a company as a legal consequence of business activities deemed to be in conflict with laws and regulations and detrimental to the public. The legal standing focused on the company's actions and operations after obtaining legal entity status, not on the formal validity of its deed of establishment. Thus, the judge's assessment focused on the legality and compliance of the company's activities, while the deed of establishment was viewed as a constitutive instrument that created the legal entity. This framework demonstrates a clear separation between the establishment phase and the implementation phase of business activities. Therefore, dissolution does not automatically imply a defect in the deed of establishment. In the ruling, the Supreme Court explicitly stated:[17]

Decision Number 2183 K/Pdt/2025 ordered the dissolution of the company and the implementation of liquidation without ordering the cancellation of the deed of establishment. This formulation indicates that the object of the decision is the company's continued existence and the resolution of its legal consequences, not the cancellation of the deed of establishment.[18]

The liquidation order indicates that after dissolution, there are still rights and obligations that must be settled. During this phase, the company's documents, including the deed of establishment and articles of association, continue to serve as sources for identifying the company's structure and legal relationships.[19]

The appointment of the Surabaya Estates Office as liquidator demonstrates that the dissolution decision is aimed at restructuring and resolving the legal consequences of the company. Therefore, dissolution is not synonymous with the historical deletion of the deed of establishment.[20]

The Supreme Court's considerations, which focused on the company's business activities, indicate that the primary legal consideration in the case rested on normative violations within the company's activities. No ruling was found declaring the deed of establishment flawed or that the notary committed any

---

[16]Republic of Indonesia, 1945 Constitution of the Republic of Indonesia, Article 28D paragraph (1).
[17]Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.
[18]Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.
[19]Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.; Republic of Indonesia, Law Number 40 of 2007 concerning Limited Liability Companies, as amended, including Law Number 6 of 2023, Article 7, Article 142, and Article 146.
[20]Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.

violations in its preparation. Therefore, the ruling cannot be interpreted as precedent that every PT dissolution incurs notary liability.[21]

This construction aligns with the principle of separating the legal personality of a company: dissolution is a consequence for the legal entity, while the notary's liability depends on the notary's actions in exercising their official authority. This boundary is important to prevent the notary's liability from extending to policies or business activities beyond their authority. (Republik Indonesia, 2007; Diyanto, 2025; Andrean et al., 2025)[22]

Thus, the legal status of the deed of establishment in this case can be carefully formulated: the deed is not declared null and void and still has legal function, but this does not mean that all deeds of establishment in every dissolution case are always valid. The validity of the deed still depends on the presence or absence of legal defects as can be tested based on the UUJN, UUPT, and the relevant court decision.

3.2. Notary's Responsibility for the Deed of Establishment of a Limited Liability Company Dissolved Based on a Court Decision

As a public official, a notary is authorized to draw up authentic deeds, including deeds of incorporation of a limited liability company. In carrying out their duties, a notary is required to act honestly, thoroughly, independently, impartially, and safeguard the interests of all parties involved in legal actions. This obligation demonstrates that a notary's responsibilities extend beyond the formality of the deed to fulfilling their official duties and applying the principle of prudence.[23]

A notary's responsibilities must be analyzed based on his or her actions during the establishment process. A notary is obligated to verify the identity, competence,

[21]Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.

[22]Republic of Indonesia, Law Number 40 of 2007 concerning Limited Liability Companies, as amended, including Law Number 6 of 2023, Article 7, Article 142, and Article 146.; Indra Dwi Wahyu Diyanto, “The Role and Responsibilities of Notaries in the Establishment of Limited Liability Companies,” REUSAM Journal of Legal Studies 12, no. 2 (2025): 36–50, https://doi.org/10.29103/reusam.v12i2.21516.; Doni Wahyu Andrean, Muhammad Afif Mahfud, and Shallman Shallman, “The Position and Responsibilities of Notaries in the Preparation of Limited Liability Company Deeds According to Civil Law,” Notarius 18, no. 4 (2025): 1107–1124, https://doi.org/10.14710/nts.v18i4.73507.

[23]Republic of Indonesia, Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary, Article 1 number 1 and Article 16 paragraph (1) letter a.; Indra Dwi Wahyu Diyanto, “The Role and Responsibilities of Notaries in the Establishment of Limited Liability Companies,” REUSAM Journal of Legal Studies 12, no. 2 (2025): 36–50, https://doi.org/10.29103/reusam.v12i2.21516.; Naghita Shalsabilla Putri, Rani Rahayu, and Winni Angelia Eka Putri, “Notary’s Responsibilities for the Preparation of Authentic Deeds,” Sakato Law Journal 3, no. 2 (2025), https://jurnal.umsb.ac.id/index.php/SLJ/article/view/6295.; Elisabeth Novena, Yurisa Martanti, and Maryano, “Violation of the Notary's Principle of Prudence Resulting in the Cancellation of Authentic Deeds by the District Court,” Journal of Science, Economics, Management, Accounting and Law 2, no. 1 (2025): 21–28, https://doi.org/10.60126/sainmikum.v2i1.814.

and authority of the parties, the completeness of the documents, and the compliance of the founders' wishes and the articles of association with statutory provisions. However, this obligation does not make the notary a manager or controller of the company's business activities after the legal entity is established. (Republik Indonesia, 2014; Pramesti et al., 2026; Sidabukke & Josa, 2025)[24]

Thus, if a PT is subsequently dissolved due to unlawful business activities, the fact of the dissolution does not in itself prove that the notary has committed a violation. Notary liability can only be imposed if there is a breach of official duties, error, negligence, or involvement in an unlawful act related to the resulting loss.

A notary's civil liability must, in principle, be linked to the elements of unlawful acts, errors, losses, and causal relationships. Therefore, a notary's liability in the context of PT dissolution is fault-based, not absolute responsibility for all consequences arising from the company's activities.[25]

Administrative liability must be distinguished from liability for the dissolution of a company. Violations of official duties may result in consequences under the UUJN and professional oversight mechanisms, but a decision to dissolve a PT does not automatically prove an administrative violation by a notary. A separate assessment must be conducted of the notary's official actions.[26]

In the criminal realm, a notary's liability cannot be assumed simply because a company is dissolved. Criminal liability requires proof of an act that fulfills the elements of a crime and a fault that can be attributed to the notary. This differs from the liability of company organs for operational violations.[27]

The principle of separation of a company's legal personality emphasizes that the company is a separate legal entity from the notary. Directors, commissioners, and shareholders perform distinct functions from the notary. Therefore, responsibility for business policies, fund management, compliance with operational permits,

[24]Republic of Indonesia, Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary, Article 1 number 1 and Article 16 paragraph (1) letter a.; Mirza Cyntia Pramesti, Fendi Setyawan, and Ermanto Fahamsyah, "Notary's Responsibility for Failure of Legal Due Diligence in the Establishment of a Limited Liability Company," ISO Journal: Journal of Social, Political and Humanitarian Sciences 6, no. 2 (2026): 1–11, https://doi.org/10.53697/iso.v6i2.4060.; Sahat Marulitua Sidabukke and Meidia Josa, "Notary's Responsibility for the Preparation of a Limited Liability Company Deed Based on False Documents," Notary Journal 5, no. 1 (2025): 40–61, https://doi.org/10.19166/nj.v5i1.9304.
[25]Civil Code, Article 1365 and Article 1868.
[26]Republic of Indonesia, Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary, Article 1 number 1 and Article 16 paragraph (1) letter a.; Alfiah Tandan Saril, "Law Enforcement against Notaries as Public Officials Who Commit Violations of the Professional Code of Ethics in Forgery of Authentic Deeds," Jurnal Kertha Semaya 13, no. 11 (2025): 2621–2637, https://doi.org/10.24843/KS.2025.v13.i11.p15.
[27]Alfiah Tandan Saril, "Law Enforcement against Notaries as Public Officials Who Violate the Professional Code of Ethics in Forgery of Authentic Deeds," Jurnal Kertha Semaya 13, no. 11 (2025): 2621–2637, https://doi.org/10.24843/KS.2025.v13.i11.p15.

and business activities rests principally with the company's authorized organs, unless there are facts linking the notary to a specific legal violation.[28]

Legal protection for notaries must go hand in hand with protection for third parties. Notaries are still required to apply the principle of prudence and document the verification process to demonstrate that their official duties have been fulfilled. This principle also aligns with the need to prevent deeds from being created based on inaccurate data or documents.[29]

In Supreme Court Decision Number 2183 K/Pdt/2025, dissolution is directed at the company and is followed by liquidation. There is no explicit assessment that states that the notary is the perpetrator or party responsible for operational violations of the company. Therefore, the decision supports the conclusion that notary liability does not arise automatically due to the existence of a deed of establishment followed by dissolution.[30]

The decision ordering dissolution and liquidation was not accompanied by an order to annul the deed of establishment. This is important to distinguish the legal consequences for the company from the legal consequences for the deed. In this study, the deed of establishment remains considered a legal document that is not declared invalid by the decision.[31]

Thus, the notary's liability in this case is conditional and proportional. The criteria are the duties of the position, adherence to deed-making procedures, due care in verification, and whether or not the notary was involved in the act that caused the loss. Dissolving a limited liability company alone is not sufficient to transfer operational responsibility to a notary.

The ruling also stated that no unlawful act was committed by the notary in drafting the deed of establishment. The Supreme Court did not consider any violation of authority, procedural negligence, or involvement of the notary in unlawful business activities. In the absence of any legal facts pointing to notarial error, there is no basis for imposing liability on the notary. This ruling implicitly affirms that liability for violations of the law rests with the company as a legal entity. This

[28]Republic of Indonesia, Law Number 40 of 2007 concerning Limited Liability Companies, as amended, including Law Number 6 of 2023, Article 7, Article 142, and Article 146.; Doni Wahyu Andrean, Muhammad Afif Mahfud, and Shallman Shallman, "Position and Responsibilities of Notaries in Making Limited Liability Company Deeds According to Civil Law," Notarius 18, no. 4 (2025): 1107–1124, https://doi.org/10.14710/nts.v18i4.73507.
[29]Elisabeth Novena, Yurisa Martanti, and Maryano, "Violation of the Notary's Principle of Prudence Resulting in the Cancellation of Authentic Deeds by the District Court," Journal of Science, Economics, Management, Accounting and Law 2, no. 1 (2025): 21–28, https://doi.org/10.60126/sainmikum.v2i1.814.
[30]Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.
[31]Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.

principle of separation of responsibilities is an important basis for limiting the notary's liability.[32]

The Supreme Court continued to order the liquidation process, but the deed of establishment was still used as the basis for identifying the company's structure, capital, and the organs that previously managed it. This means that the deed still has a legal function in the company's liquidation process. If the deed of establishment is deemed invalid, there should be explicit consideration for its cancellation. However, in this decision, the dissolution was not followed by the cancellation of the deed. This indicates that in the a quo case, the deed of establishment was not declared null and void by the court decision.[33]

According to Supreme Court Decision Number 2183 K/Pdt/2025, a notary's liability for the deed of establishment of a Limited Liability Company dissolved by court decision does not arise automatically. Dissolution is a legal consequence of the company's actions in carrying out unlawful business activities. Unless there is evidence of formal defects or a breach of authority in drafting the deed, the notary cannot be held liable. This decision also emphasizes the limits of a notary's liability, preventing it from being extended to include the legal consequences of the company's actions after its establishment.[34]

3.3. Notary Responsibilities from an Islamic Legal Perspective

From an Islamic legal perspective, a notary's responsibilities can be analyzed through the principles of recordkeeping, trustworthiness, justice, and individual accountability. Verse 282 of the Quran, Al-Baqarah, provides a normative basis for the importance of recording transactions correctly and fairly. This value is relevant to the notary's function as a public official who prepares deeds to provide certainty and prevent disputes. Studies of the notary's role from an Islamic legal perspective also emphasize the importance of the principles of justice, legal certainty, and morality in carrying out notarial duties.[35]

The concept of trust requires notaries to carry out their duties with integrity, honesty and thoroughness. In the context of establishing a PT, trust is reflected in the obligation to record the wishes of the parties correctly and not manipulate the facts. If a notary knowingly receives or uses false data or commits irregularities, moral and legal liability may arise. On the other hand, if the notary has carried out

---

[32]Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.
[33]Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.
[34]Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.
[35]Kory Febrina Lestari, "Between Certainty and Justice: Islamic Law Perspective on the Legalization of Foreign Documents and the Role of Notaries," Tasyri': Journal of Islamic Law 4, no. 1 (2025): 583–608, https://doi.org/10.53038/tsyr.v4i1.419.; Al-Qur'an, QS. Al-Baqarah [2]: 282.; Al-Qur'an, QS. An-Nisa [4]: 58.; Al-Qur'an, QS. Al-Ma'idah [5]: 8.; Al-Qur'an, QS. Al-Muddatstsir [74]: 38.

his duties according to procedures and is not involved in irregularities in business activities, responsibility for these actions is not immediately borne by him.[36]

The principle of justice (al-'adl) also requires notaries to be neutral and impartial. This principle is relevant to the notary's obligation to balance the interests of the parties and not allow the deed-making process to be used for purposes contrary to the law.[37]

From an individual liability perspective, each party is responsible for their own actions. Therefore, if the dissolution of a PT occurs due to violations committed by company organs in conducting business, moral and legal responsibility essentially follows the party committing the violation. A notary can be held accountable if there is an error or involvement in the formation or drafting of the deed relevant to the violation.

These principles demonstrate that the Islamic perspective does not place notaries solely responsible for the consequences of the parties' efforts. Notary responsibilities relate to trustworthiness in record-keeping, fairness, honesty, and the fulfillment of professional obligations. Thus, the principle of individual accountability reinforces the notion that responsibility must be placed on the party who made the mistake and has a causal relationship to the loss.[38]

QS. Al-Baqarah (2): 282 emphasizes the correct and fair recording of transactions. In this study, this principle is used as an ethical basis that notaries must maintain the accuracy of records and not abuse their authority to make deeds.[39]

QS. An-Nisa (4): 58 emphasizes trustworthiness and justice, while QS. Al-Ma'idah (5): 8 emphasizes the obligation to act fairly. Both principles are relevant to the notary's demands that notaries act objectively, impartially, and protect the interests of the parties involved.[40]

---

[36]Kory Febrina Lestari, "Between Certainty and Justice: Islamic Law Perspective on the Legalization of Foreign Documents and the Role of Notaries," Tasyri': Journal of Islamic Law 4, no. 1 (2025): 583–608, https://doi.org/10.53038/tsyr.v4i1.419.; Al-Qur'an, QS. Al-Baqarah [2]: 282.; Al-Qur'an, QS. An-Nisa [4]: 58.; Al-Qur'an, QS. Al-Ma'idah [5]: 8.; Al-Qur'an, QS. Al-Muddatstsir [74]: 38.

[37]Al-Qur'an, QS. Al-Ma'idah [5]: 8.; Kory Febrina Lestari, "Between Certainty and Justice: Islamic Law Perspective on the Legalization of Foreign Documents and the Role of Notaries," Tasyri': Journal of Islamic Law 4, no. 1 (2025): 583–608, https://doi.org/10.53038/tsyr.v4i1.419.; Al-Qur'an, QS. Al-Baqarah [2]: 282.; Al-Qur'an, QS. An-Nisa [4]: 58.; Al-Qur'an, QS. Al-Muddatstsir [74]: 38.

[38]Kory Febrina Lestari, "Between Certainty and Justice: Islamic Law Perspective on the Legalization of Foreign Documents and the Role of Notaries," Tasyri': Journal of Islamic Law 4, no. 1 (2025): 583–608, https://doi.org/10.53038/tsyr.v4i1.419.; Al-Qur'an, QS. Al-Baqarah [2]: 282.; Al-Qur'an, QS. An-Nisa [4]: 58.; Al-Qur'an, QS. Al-Ma'idah [5]: 8.; Al-Qur'an, QS. Al-Muddatstsir [74]: 38.

[39]Al-Qur'an, QS. Al-Baqarah [2]: 282.

[40]Al-Qur'an, QS. An-Nisa [4]: 58.; Al-Qur'an, QS. Al-Ma'idah [5]: 8.; Kory Febrina Lestari, "Between Certainty and Justice: Islamic Law Perspective on the Legalization of Foreign Documents and the Role of Notaries," Tasyri': Journal of Islamic Law 4, no. 1 (2025): 583–608, https://doi.org/10.53038/tsyr.v4i1.419.; Al-Qur'an, QS. Al-Baqarah [2]: 282.; Al-Qur'an, QS. Al-Muddatstsir [74]: 38.

QS. Al-Muddatstsir (74): 38 emphasizes that everyone is responsible for what they do. This principle supports the limitation of a notary's responsibility for company actions that occur after the company's establishment, as long as the notary is not proven to be involved or negligent in the deed-making process.[41]

3.4. Legal Analysis of the Limits of Notary Liability and Implications for Company Dissolution

The analysis shows that the dissolution of a PT and the validity of the deed of establishment are two legal issues that must be separated. The deed of establishment relates to the formation of the legal entity and the fulfillment of the requirements at the time of establishment, while dissolution relates to the termination of the company's existence and the settlement of rights and obligations through liquidation. Therefore, the legal consequences of dissolution are not automatically retroactive to the deed of establishment.[42]

Theoretically, this separation also places business management and control activities within the company's organs. Notaries play a role in the deed-making and exercise of official authority. Therefore, dissolution due to unlawful operational activities cannot be imposed on a notary without proof that the notary violated their official duties or was involved in actions that resulted in losses.

In Decision Number 2183 K/Pdt/2025, the ruling ordered dissolution and liquidation without revoking the deed of establishment. From a case-by-case perspective, these facts indicate that the primary issue lies with the company's continuity and activities, not the validity of the deed as an instrument of establishment. However, this conclusion applies to the case under analysis and should not be generalized to imply that all PT dissolutions maintain the validity of the deed.[43]

The legal implication is that the deed of establishment remains relevant in the company's dissolution process because it contains the company's identity, articles of association, capital structure, and organs. In the liquidation process, this information can be used as part of the document determining the rights and obligations that must be settled.[44]

The evidentiary force of a deed must still be linked to the requirements of authenticity and the absence of a decision declaring the deed null and void. Therefore, the more appropriate term in this study is that the deed of establishment is 'not declared null and void' and 'remains legally valid', not that

[41]Al-Qur'an, QS. Al-Muddatstsir [74]: 38.
[42]Republic of Indonesia, Law Number 40 of 2007 concerning Limited Liability Companies, as amended, including Law Number 6 of 2023, Article 7, Article 142, and Article 146.; Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.
[43]Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.
[44]Republic of Indonesia, Law Number 40 of 2007 concerning Limited Liability Companies, as amended, including Law Number 6 of 2023, Article 7, Article 142, and Article 146.

every deed of establishment of a dissolved PT is necessarily valid under any circumstances.

In terms of responsibility, the principle of due care means that notaries must conduct reasonable verification of identity, authority, documents, and the legal compliance of the deed's contents. Recent research on the establishment of PTs places verification and legal due diligence as a crucial component of notary professional standards.[45]

This duty of care does not mean that the notary is solely responsible for business decisions, the use of funds, marketing, or the implementation of business activities. This limitation is important to avoid a disproportionate expansion of responsibility, without diminishing the notary's obligation to refuse actions that are clearly contrary to the law.

Civil, administrative, and criminal liability must be separated based on their respective bases and elements. In the civil realm, there must be fault, loss, and a causal relationship. In the administrative realm, there must be a breach of official duties. In the criminal realm, there must be an act that fulfills the elements of a crime and a justifiable error.

The findings of this study also demonstrate that the principle of prudence should not be interpreted as an unlimited extension of liability. Notaries should document the verification process and the basis for professional decision-making as a form of legal protection. At the same time, the party controlling the business activities remains responsible for the company's operations.[46]

From an administrative perspective, the decision to dissolve a PT is merely a matter of context. Whether or not a notary breached his or her duties must be assessed based on the notary's actions, not solely on the negative consequences that arose after the PT began operating.[47]

From a criminal perspective, the dissolution of a company does not automatically result in criminal liability for a notary. Proof of the notary's involvement or actions that meet the elements of a criminal offense must be demonstrated. This

[45]Elisabeth Novena, Yurisa Martanti, and Maryano, “Violation of the Notary's Principle of Prudence Resulting in the Cancellation of Authentic Deeds by the District Court,” Journal of Science, Economics, Management, Accounting and Law 2, no. 1 (2025): 21–28, https://doi.org/10.60126/sainmikum.v2i1.814.
[46]Elisabeth Novena, Yurisa Martanti, and Maryano, “Violation of the Notary's Principle of Prudence Resulting in the Cancellation of Authentic Deeds by the District Court,” Journal of Science, Economics, Management, Accounting and Law 2, no. 1 (2025): 21–28, https://doi.org/10.60126/sainmikum.v2i1.814.
[47]Republic of Indonesia, Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary, Article 1 number 1 and Article 16 paragraph (1) letter a.; Alfiah Tandan Saril, “Law Enforcement against Notaries as Public Officials Who Commit Violations of the Professional Code of Ethics in Forgery of Authentic Deeds,” Jurnal Kertha Semaya 13, no. 11 (2025): 2621–2637, https://doi.org/10.24843/KS.2025.v13.i11.p15.

approach aligns with the need to maintain professional independence while ensuring accountability in the event of actual violations.[48]

Based on the overall analysis, the limits of a notary's liability can be formulated as follows: (1) a notary is responsible for the authority, form, procedures and caution required by law; (2) a notary can be held responsible if there is a violation, error, negligence or proven involvement; and (3) a notary is not responsible for the company's policies and operational violations after it is established as long as there is no legal relationship with the notary's error.[49]

The practical implication of this research is the need to implement the principle of notarial prudence through document verification of identity, document legality, business intent and purpose, and compliance with the articles of association. This step does not transform notaries into company administrators, but rather strengthens evidence that their official duties have been carried out diligently.[50]

From a legal protection perspective, this structure creates a balance between the interests of third parties and the independence of the notary's office. Third parties remain protected through liability mechanisms if the notary is proven negligent or involved, while the notary is not held responsible for all of the company's business risks.

Thus, Decision Number 2183 K/Pdt/2025 can be understood as affirming that the dissolution of a PT due to operational violations does not automatically invalidate the deed of establishment and does not automatically give rise to notary liability. The limits of liability are still determined by the authority of the office, the standard of care, the existence of errors, and the causal relationship between the notary's actions and the resulting losses.[51]

4. Conclusion

Based on the research results, the legal status of a PT deed of establishment dissolved by a court decision does not automatically become null and void. In Supreme Court Decision Number 2183 K/Pdt/2025, the basis for dissolution relates to violations in the company's activities, while the decision does not order the cancellation of the deed of establishment. Therefore, the deed still has a legal

[48]Alfiah Tandan Saril, "Law Enforcement against Notaries as Public Officials Who Violate the Professional Code of Ethics in Forgery of Authentic Deeds," Jurnal Kertha Semaya 13, no. 11 (2025): 2621–2637, https://doi.org/10.24843/KS.2025.v13.i11.p15.
[49]Elisabeth Novena, Yurisa Martanti, and Maryano, "Violation of the Notary's Principle of Prudence Resulting in the Cancellation of Authentic Deeds by the District Court," Journal of Science, Economics, Management, Accounting and Law 2, no. 1 (2025): 21–28, https://doi.org/10.60126/sainmikum.v2i1.814.
[50]Elisabeth Novena, Yurisa Martanti, and Maryano, "Violation of the Notary's Principle of Prudence Resulting in the Cancellation of Authentic Deeds by the District Court," Journal of Science, Economics, Management, Accounting and Law 2, no. 1 (2025): 21–28, https://doi.org/10.60126/sainmikum.v2i1.814.
[51]Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.

function in the settlement and liquidation process. The notary's responsibility also does not arise simply because the PT is dissolved, but must be based on official obligations, reasonable examination, errors, negligence, or proven involvement that has a causal relationship to the loss. From an Islamic legal perspective, the principles of trust, justice, proper recording, and individual accountability support the imposition of responsibility proportionally according to the actions of each party.[52] Notaries are advised to strengthen the application of the precautionary principle in the establishment of PT by examining the identity, authority of the parties, completeness and validity of documents, and the conformity of the company's aims and objectives and articles of association with laws and regulations, as well as documenting the examination process. Courts and legal practitioners need to distinguish between legal defects at the time of establishment and violations that occur in the company's operational activities after obtaining legal entity status. Further research is advised to compare decisions regarding the dissolution of PT based on Article 146 paragraph (1) letters a and b of the UUPT to clarify the differences in legal consequences.[53]

5. References

Al-Qur'an:

Al-Qur'an al-Karim. QS. Al-Baqarah [2]: 282.
Al-Qur'an al-Karim. QS. Al-Ma'idah [5]: 8.
Al-Qur'an al-Karim. QS. Al-Muddatstsir [74]: 38.
Al-Qur'an al-Karim. QS. An-Nisa [4]: 58.

Journals:

Amalia, R., Musakkir, M., & Muchtar, S. (2021). Pertanggungjawaban notaris terhadap isi akta autentik yang tidak sesuai dengan fakta. Al-Ishlah: Jurnal Ilmiah Hukum, 24(1), 188–206. https://doi.org/10.56087/aijih.v24i1.77

Andrean, D. W., Mahfud, M. A., & Shallman, S. (2025). Kedudukan dan pertanggungjawaban notaris dalam pembuatan akta Perseroan Terbatas menurut hukum perdata. Notarius, 18(4), 1107–1124. https://doi.org/10.14710/nts.v18i4.73507

Benuf, K., & Azhar, M. (2020). Metodologi penelitian hukum sebagai instrumen mengurai masalah hukum kontemporer. Jurnal Gema Keadilan, 7(1). https://ejournal2.undip.ac.id/index.php/gk/article/view/7504

Diyanto, I. D. W. (2025). Peran dan tanggung jawab notaris dalam pendirian Perseroan Terbatas. REUSAM Jurnal Ilmu Hukum, 12(2), 36–50. https://doi.org/10.29103/reusam.v12i2.21516

[52]Supreme Court of the Republic of Indonesia, Decision Number 2183 K/Pdt/2025, July 17, 2025.
[53]Elisabeth Novena, Yurisa Martanti, and Maryano, "Violation of the Notary's Principle of Prudence Resulting in the Cancellation of Authentic Deeds by the District Court," Journal of Science, Economics, Management, Accounting and Law 2, no. 1 (2025): 21–28, https://doi.org/10.60126/sainmikum.v2i1.814.

Genial, R. P., & Al-Fath, T. P. (2025). The liability of notaries in the execution of hybrid deeds: A review of compliance with the Notary Law and Notarial Code of Ethics. Journal of Law, Politic and Humanities, 5(6). https://doi.org/10.38035/jlph.v5i6.2239

Lestari, K. F. (2025). Antara kepastian dan keadilan: Perspektif hukum Islam terhadap legalisasi dokumen asing dan peran notaris. Tasyri': Journal of Islamic Law, 4(1), 583–608. https://doi.org/10.53038/tsyr.v4i1.419

Novena, E., Martanti, Y., & Maryano. (2025). Pelanggaran prinsip kehati-hatian notaris yang mengakibatkan pembatalan akta autentik oleh pengadilan negeri. Jurnal Sains, Ekonomi, Manajemen, Akuntansi dan Hukum, 2(1), 21–28. https://doi.org/10.60126/sainmikum.v2i1.814

Pramesti, M. C., Setyawan, F., & Fahamsyah, E. (2026). Tanggung jawab notaris terhadap kegagalan uji tuntas hukum dalam pendirian Perseroan Terbatas. Jurnal ISO: Jurnal Ilmu Sosial, Politik dan Humaniora, 6(2), 1–11. https://doi.org/10.53697/iso.v6i2.4060

Putri, N. S., Rahayu, R., & Putri, W. A. E. (2025). Tanggung jawab notaris terhadap pembuatan akta otentik. Sakato Law Journal, 3(2). https://jurnal.umsb.ac.id/index.php/SLJ/article/view/6295

Saril, A. T. (2025). Penegakan hukum terhadap notaris sebagai pejabat umum yang melakukan pelanggaran kode etik profesi dalam pemalsuan akta autentik. Jurnal Kertha Semaya, 13(11), 2621–2637. https://doi.org/10.24843/KS.2025.v13.i11.p15

Sidabukke, S. M., & Josa, M. (2025). Pertanggungjawaban notaris atas pembuatan akta pendirian Perseroan Terbatas yang dibuat berdasarkan dokumen palsu. Notary Journal, 5(1), 40–61. https://doi.org/10.19166/nj.v5i1.9304

Regulation:

Civil Code (Burgerlijk Wetboek).

Supreme Court of the Republic of Indonesia. (2025). Decision Number 2183 K/Pdt/2025 dated July 17, 2025.

Republic of Indonesia. (1945). The 1945 Constitution of the Republic of Indonesia.

Republic of Indonesia. (2007). Law Number 40 of 2007 concerning Limited Liability Companies, as amended, including Law Number 6 of 2023.

Republic of Indonesia. (2014). Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary.