Validity of Selling Power in the Binding of Land Sale and Purchase Agreement

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Abstract

The binding sale and purchase agreement (PPJB) and the power to sell land rights must be based on Article 1338 of the Burgerlijk Wetbook which has the principle of free contract, does not violate law, order and ethics, and applies to both buyers and sellers (the parties). In reality, it often happens in PPJB and the selling power is carried out several times or in stages, but in the re-registration of the PPJB certificate and the power to sell, not all land agencies can accept it. This study focuses on the validity of the selling power in the transfer of land rights and the legal consequences of court decisions. The normative legal research method is used in this study, because the legislation is used as the main material for analysis. The results show that the use of the selling power in PPJB land is legal and does not contradict the laws and regulations, but cannot be absolute, and if there is an inkracht court decision, the decision can still be used as the basis for the transfer of land rights to be registered in the land book and a certificate is issued in the name of the buyer as the ultimate right holder.

Keywords

Power of Sale; Sale and Purchase Agreement; Land

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Introduction

The 1945 Constitution of the Republic of Indonesia Article 33 paragraph 3 stipulates that the state has the right to manage the earth, water and natural resources they contain, including land for the greatest benefit of the people's prosperity. In human life and livelihood, soil is an important component because living things depend on soil to produce various necessities of life, for example mining and food sources. Likewise, one of the natural resources, namely land, has economic value and can cause problems related to its control and use.

In the process of making Law Number 5 of 1960 concerning Basic Regulations on Agrarian Principles (hereinafter referred to as “UUPA”), one of the issues that became the subject of debate was the basis and origin of the formation of the National Land Law. Whether the basis and sources used are from Western Law, Customary Law or Islamic Law, and whether Customary Law was finally agreed upon as the source and basis for the creation of national land law as stated in Article 5 of the UUPA. (Eman, 2018: 11) The implementation of customary law can be found in land sale and purchase transactions. In custom law, transactions are carried out on the principle of light and cash. These two principles are regulated in detail in the UUPA and Government Regulations on Land Registration.

UUPA and Government Regulations on Land Registration are included in the discipline of Agrarian Law. Based on the Big Indonesian Dictionary, everything related to agriculture and/or agricultural land is Agrarian. (KBBI, 2001: 13) In Latin ager means land or a plot of land. Agrarian means farming, rice fields, agriculture. The term Agrarian or Agrarian in English always refers to land and relates to agricultural enterprises. The term land law is even often used to refer to a series of laws and regulations designed to distribute large areas of land to distribute tenure and ownership more equitably. (Boedi H, 2008: 5)

Although there are no clear provisions, the definition of land in the UUPA is used in a broad sense based on the contents of the considerations, articles, and explanations of the articles described. The scope of agrarian is land, water and natural resources they contain. Within the scope stipulated in Article 48 of the UUPA, it also includes space. Due to the use of the term "land" in such a broad sense, the concept of land law is not only a set of fields of law. Land law is a field of law in different groups, each of which regulates the control of certain natural resources, which are as follows: (Boedi H, 2008: 8)

1. Land Law, stipulates the right to use land on the earth's surface;
2. Water Law, regulates the right to use water;
3. Mining Law, the Mining Law regulates the right to control the excavated materials as referred to in it;
4. Fisheries Law, Fisheries Law regulates the right to control natural resources contained in water; and
5. The Law on Control of Energy and Elements in Space (not "space law"), stipulates the right to control energy

Article 4 of the UUPA stipulates that land is the surface of the earth. Land in the territory of the Unitary State of the Republic of Indonesia is one of the main natural resources and is a basic need for human productive activities. This is a container and a factor of production. According to the UUPA, all earth, water and space are national assets. This wealth can be owned by residents of Onvrij Landsdomein, which means that the rights of indigenous peoples (bumiputera) and villages are already on the land. (Urip Santoso, 2012: 28) Let everyone have the right to acquire and own the wealth of this country. As the owner, the person also has the right to transfer or guarantee it.

The right to control land is a special legal relationship, with land being the object, and a certain person or legal entity as the subject or owner of the right. The right to control land requires juridische levering or transfer of rights. The transfer of land rights is different from the transfer of rights through inheritance/will. The transfer due to a testamentary inheritance takes place after the right holder dies. At the same time, rights holders often deliberately turn to other parties to transfer their rights. The transfer of rights can be done by way of buying and selling, exchanging, gifts, traditional gifts, income from companies or inbreng, testamentary or legacy grants, and others.

The transfer of rights by buying and selling is based on an agreement or engagement. Engagement is a rule interaction between 2 (two) parties where one party has the right to request something and the other party is obliged to fulfill the request. (R. Subekti, 2001: 122-123) An agreement is a condition in which the first party promises to the other party or the parties agree to do something. (R. Subekti, 2014: 1) In the process of daily activities, to meet their own needs, humans will make certain agreements. One of the most common forms of agreement, for example, is a land sale and purchase agreement. The agreement is a form of reciprocal agreement. In a sale and purchase agreement, one party promises to give ownership of the goods (the seller), and the other party promises to give up ownership of the goods. To obtain ownership rights, the buyer must pay according to his commitment. (R. Subekti, 2014: 1)

In the implementation of the sale and purchase of land, the buyer and seller do not only have to pay for the land between the two. However, they also have to carry out other activities required by the laws and regulations, including paying the sale and purchase price of land, meeting the Land Deed Official (hereinafter referred to as “PPAT”) to make a sale and purchase agreement, and finally visiting the local land office for issue a certificate. Based on Article 1888 of the Burgerlijk Wetbook (hereinafter abbreviated as BW), the power of verification based on written evidence is in the original deed. If the form of the original deed is concrete, then the copy can also be considered synchronous based on the original. The strength of the authentic deed will exist as long as the minutes of the deed are still kept as a Notary protocol.

The deed of sale and purchase agreement formed before a notary is a contract made by the parties in accordance with Article 1320 or Article 1338 BW, with the aim of providing protection and legal certainty for those who carry out the contract. The Sale and Purchase
Agreement (hereinafter referred to as “PPJB”) is the initial part of the transaction between the buyer and seller, and must follow the implementation of the sales contract because legally PPJB does not transfer rights. (Lastgeving is an agreement where one person puts the power/authority on another person, and the last person does something on their behalf. Provisions regarding the granting of power are regulated in the BW, namely from Article 1792 to Article 1819 Chapter XVI Book III. Power (volmacht) is not regulated, either in the BW or in other legal regulations, but is described as part of the granting of power. (Herlien Budiono, 2008: 2)

In the practice of buying and selling land in the community, several times the seller was unable to attend when facing the PPAT, when the AJB was made so that he gave the authority to the buyer to act on his behalf, so that in this condition the buyer has 2 (two) positions, namely as a seller and as a buyer. In this condition, a power of attorney to sell will be made which usually coincides with a Sale and Purchase Binding Agreement.

Prior to the implementation of the sale and purchase, PPJB that has been made is usually canceled. The purpose is to cancel the power of attorney for the sale to turn into a separate power of attorney so that the original owner of the land can directly sell the land to a third party where the investor represents the owner of the land. Often it is only realized that the feasibility of the power of attorney is still feasible or not. It is possible that at the time the sale and purchase agreement was made, the person in charge was gone. If this happens, it is clear that the related sale and purchase contract will be invalid or null and void.

Indonesian people who have various backgrounds, not a few who do not understand the procedures and mechanisms of land sales and purchase transactions until the issuance of certificates according to laws and regulations, people think that transactions are enough to be carried out between sellers and buyers without involving PPAT and the Land Office. The difficult thing is when the seller has received all the money for the sale and purchase of land, but has not had time to face the PPAT and the Land Office. To simplify and speed up the process, a power of attorney to sell is usually made.

In principle, the power of attorney is made by two people, namely the giver of power and the recipient of the power of attorney based on Article 1792 BW. However, when making a decision on this matter, the judge is authorized to appoint the grantor, which is not regulated in positive law.

The power to sell can only be exercised by the owner. Therefore, this power of attorney must be made with a power of attorney with clear text in the agreement in accordance with the provisions of Article 1796 BW. In addition, because the power of attorney is an agreement according to Article 1792 BW, it is certain that it must also fulfill the basic principles of Article 1320 in conjunction with Article 1338 paragraph (1) BW. Article 1338 (1) stipulates: "All agreements which are legally formed shall become law for whoever creates them".

In this paper, the legal issue that will be discussed is regarding the validity of the power of attorney in binding the sale and purchase of land on the implementation of court decisions.
Research Methods

The author uses the type of normative legal research, namely legal research by tracing in order to explore significant legal materials on the legal issues faced by looking for laws and regulations as well as legal theories and principles related to these issues. In this legal research, the author uses a statutory approach and a conceptual approach.

Discussion

Land is a very important development tool. According to Article 5 of the LoGA, land law that takes place in Indonesia is based on customary law. For customary law, selling and buying land is a legal activity of transferring land rights through cash settlement, which means that the buyer and seller have paid the agreed price at the time of purchase. (Boedi H, 1997: 27) Cash means that it does not always have to be paid in full, but it can also be paid in part. Because in this case, although half paid, according to the law, it is interpreted as having been paid. After that, the seller will assume the debt from the outstanding balance. (Effendi Perangin, 1991: 16-17) In addition to cash, buying and selling land also has a clear and tangible behavioral character. (Boedi H, 1997: 193) The real meaning is clearly showing that the sale and purchase contract before the PPAT has been signed by the parties.

Buying and selling land is an economic activity that creates various obligations for sellers and buyers, namely in the form of taxes and other costs. The land sales tax is called PPh, which is the seller's obligation and BPHTB and VAT (depending on the situation). In addition to the basic fees, there may be other additional costs, such as certificate inspection fees, notary services, and others.

The basic perception of buying and selling land is clear and cash. Bright means being open, clarifying the object and subject of the owner, completing the document and ownership. Cash means paying immediately and signing a sale and purchase agreement, then reprocessing the certificate. The sale and purchase does not transfer the ownership rights to the land from the developer or seller to the buyer. If the buyer has paid the land price, but has not signed a sale and purchase agreement before the PPAT, this situation can be detrimental to the buyer. The purpose of holding a binding sale and purchase agreement is to prevent the transfer of the buyer's rights to trade land in the binding sale and purchase agreement to other people.

The Sale and Purchase Binding Deed is made with 2 (two) types, namely:

1. The new Sale and Purchase Binding Deed are promises because generally the costs have not been paid off (commonly referred to as PJB Unpaid); and
2. The Sale and Purchase Agreement that has been paid off, but the preparation of the sale and purchase agreement has not been carried out before the PPAT is authorized because there are unfinished processes, such as the process of breaking the deed, which leads to the merging process of the sale and purchase contract and various other reasons. (often called PJB Lunas).
If the PJB form has not been paid, there is no power of attorney in it except for the provisions for fulfilling obligations. On the other hand, if the payment has been paid and the PJB has been carried out, then it is accompanied by a power of attorney to sell it to the buyer. Therefore, if all the conditions have been fulfilled without the need for the arrival of the seller, because the representative has shared the power to sell to the buyer with the editor, the PPAT can immediately make a sale and purchase contract and then take care of the deed. Article 1792 BW states: "The granting of power is an agreement by which one person gives power to another person, who accepts it, to carry out a business on his behalf".

The right to sell has a type of transferee power and can only be exercised by the owner. Therefore, the right to sell needs to be clearly stated in the agreement (Article 1796 BW). The right to sell it can be included as a clause in the PJB, or it can stand alone in the form of a certain agreement. Therefore, at the time of signing, there are two agreements that must be signed, namely the PJB and the Deed of Power of Sale. Regarding the making of the power of attorney, it is included in the PJB clause, so only PPJB is signed.

In the paid off PJB deed, the power of sale and purchase contained in the paid off PJB deed is absolute, meaning that it will not be withdrawn for the reasons specified in Article 1813 BW and will not expire. This is to ensure legal security for buyers who have met the full price they have paid but are not eligible for any reason and are unable to perform a name transfer.

It is also necessary to observe whether the selling power of attorney is an inseparable part of paid off PJB, so that as far as the paid off PJB contract is concerned it has been signed ideally without error, coercion or fraud, until the paid off PJB Lunas process becomes AJB, and the stage of changing the name on the certificate, it should run normally. Except that the power of attorney is solely for the sale of inherited assets and has nothing to do with the PJB deed. If the land is not sold or transferred, the pure selling rights can be revoked through revocation of power of attorney. However, if after changing the name, it means that a sale and purchase agreement has occurred. If the power of attorney occurs due to error, coercion or fraud, the sale must be canceled by filing a lawsuit in the competent District Court.

In practice, many residents buy and sell land rights in cash or in full. This illustrates one of the legal behaviors related to land rights, and requires more PPJB due to various aspects or considerations. Article 37 (1) Government Regulation no. 24 of 1997 concerning Land Registration, stipulates that if the change of land rights and ownership of flats is carried out through buying and selling, exchanging, grants, industrial income and transfer of rights by others, except for the transfer of rights by way of auction, registration can only be carried out by PPAT entitled to comply with applicable regulations.

Not only that, in the process it is often found that people who want to realize PPJB have the right to carry out transactions in front of PPAT during the sale and purchase of land rights, even though they have actually met the requirements for making AJB. The buyer
never did AJB under the pretext of wanting to peddle the land he bought again. After that, the buyer obtains PPJB and the right to offer to other parties. So the existence of PPJB and the power to sell not only once or on several levels.

When PPJB is made before PPAT, there are terms and conditions set forth in the agreement by PPAT as a party called a power of attorney. This power of attorney is usually given because sometimes a person is unable to do his own thing because of the blow of desire at a time of conflict, so to overcome the problem he needs other help to help overcome the problem.

A sale and purchase agreement is a form of agreement that has reciprocity. In a sale and purchase agreement, one party is bound by a promise to give ownership of the goods (the seller), and the other party has good intentions to submit a sum of money and is committed to paying off the price of the goods, in order to obtain ownership rights (the buyer). (R. Subekti, 2014: 1)

The essence of the agreement is regulated in Article 1233 BW, and the parties will ultimately assume their respective obligations to carry out the agreement. Obligations as achievements are nothing more than promises made by the parties. The essence of the obligation is completed, then consciously and deliberately borne on the shoulders of each contractor. (M. Isnaeni, 2015: 173&175)

There are several things that must be carried out by both buyers and sellers, namely:

1. Check the authenticity and validity of the title certificate at the Land Office;
2. The seller must fulfill PPh before managing AJB and receive money for the sale of land;
3. Involve witnesses to participate by reading and signing the AJB to avoid disputes and breach of contract;
4. PPAT does not issue AJB before the seller settles the income tax; and
5. PPAT will not sign the AJB until the buyer pays the transaction fee for the sale of the land.

Giving a power of attorney describes a situation that is common in daily life activities and is sometimes carried out in a very easy way without realizing it, especially without a written agreement. In accordance with the provisions of Article 1792 BW: “A power of attorney is an agreement in which one person delegates authority to another person to accept the task of carrying out cases on his behalf.” To see the power it gives, it is often manifested in the form of some kind of agreement.

To distinguish the nature of the power of attorney agreement, there are 4 types: (M. Yahya Harahap, 2005: 46-47)

1. General power of attorney: includes all interests of the power of attorney stated in general words;
2. Special power: only for one or more special interests. So whatever will be done is ordered by the power of attorney;
3. Special Power: according to Article 1796 BW, namely the power to transfer assets, assume responsibility, mediation, or other actions only the owner may do; and
4. Power of Intermediary: generally referred to as a broker in the trading world. The power of attorney directs the dealer to carry out special legal actions to third parties. Provided there is no conflict, third parties are directly related within the scope of authorization in principle.

The granting of power of attorney for the sale of land and buildings is contained in the form of an intermediary power of attorney. However, in practice, the recipient of the authority often misuses it. Therefore, permissions should be restricted. From the perspective of agent behavior, power of attorney qualifications are divided into two types, namely:

1. The trustee acts under his own name. This condition is run by the commissioner who takes legal action, as he himself did;
2. The trustee acts as another human being, the action is carried out on behalf of another human being, and when doing it, the power of attorney states if it is carried out on behalf of another person.

The transfer of power of attorney is distinguished by 2 (two) types, namely as one of the requirements of PPJB itself, or in the form of an attachment to a power of attorney from PPJB. If the absolute power clause is used, the granting of power must be recorded in the PPJB, not separately. This incident is to prevent legal infiltration in the sale of land due to the use of absolute power. For example, it is known that when actually selling land, they do not transfer land ownership to them and only act as heirs to avoid the obligation to pay PPh and import duties on land and building rights.

To give the right to sell cannot be conveyed in the form of absolute power of attorney. Therefore, the power that has nothing to do with the framework of the agreement which is the basis of the concession, the provisions of articles 1813, 1814 and 1816 BW concerning the expiration of power shall apply. So the selling rights will expire at the following time:

1. Death of the grantor;
2. It is revoked by an authorized person; and
3. There is a new force governing the same.

The ratification of the power of attorney to sell by a notary is very important because it can guarantee the legal security of the letter. The notary bears the validity of the right holder's signature on the buying and selling power after reading and explaining its contents. After being signed by all parties and a notary, it is not permissible to deny the existence and contents of the document. Sometimes the notary does not pronounce the document to be legalized, because the notary is only responsible for the authenticity of the date and signature, and does not participate in discussing the contents of the deed held by both parties.
A valid power of attorney has a clear date and a clear signature. The importance of the clarity of the signature is if the person who signed at that second was not someone else. This is because the Notary who legalizes the letter must know who signed it with his identity. Have a certain date to know if it really happened at that time, not forward or even backward. The importance of ratification can be traced back to the power of a Notary, which is to make a real agreement for the benefit of the parties, which will be able to become evidence in court.

Those participating in the power of attorney are: (M. Yahya Harahap, 2005: 1-2)
1. The power of attorney or lastgever is an agreement that contains the delegation of authority to another person to do something for the person who is authorized;
2. The power of attorney is the one who receives the mandate as a representative of the power of attorney. If the grantor entrusts the grantor to the agent or handles his interests on the basis of the functions and powers specified in the power of attorney, the legal entity is called the grantor or heir of last resort. (Solehudin, 2001: 36)

Therefore, the power of attorney has full power to replace the power of attorney dealing with third parties and acting on the author's behalf.

The right to sell is a special power to transfer an object that is only capable of being fulfilled by the owner. Therefore, the right of sale and purchase requires a clear authorization in writing in the contract (Article 1796 BW).

The important point of the elements of the transfer of power of attorney is to regulate activities or settle the interests of the power giver. M. Yahya Harahap refers to the notion of “safeguarding the interests of the power giver”, namely: (M. Yahya Harahap, 2010: 7)
1. Carry out administrative actions for the property of the authorizing agent;
2. The management covers everything related to the needs of the power of attorney for his assets; and
3. The weight of the power of attorney includes the behavior or performance of managing the interests of the grantor.

The selling power that has been paid will not be canceled for the reasons specified in Article 1813 BW, namely the death of the power of attorney. This is because the right to sell is an additional contract, meaning that the granting of an absolute power of attorney clause is a right that cannot be separated from the main contract and therefore is not included in the scope of the prohibition and this cannot be revoked. The exercise of selling rights is to protect the rights of the buyer who has paid the full price to the seller or exercised the rights for the purposes of the recipient, and the selling rights by the seller no longer exist. With the right to sell, the buyer no longer needs the seller to be present in AJB's signature, because the buyer legally replaces the seller and becomes his own representative.

In addition to marketing solely for the purpose of selling assets and having nothing to do with the PPJB contract, in the case of buying and selling and not yet transferring the name, pure selling rights can be revoked through a power of attorney revocation contract. This kind of ability can automatically be canceled when the power of attorney is absent, as in the case of the death of the seller after the PPJB and the power of attorney for the sale, the buyer will still be protected by law. As well as legal certainty of land
rights at the time of PPJB and selling rights even though the AJB has not been completed. This is because PPJB and selling rights are binding. When making PPJB, the buyer can provide legal protection as follows: (Leny Kurniawati, 2018: 11)

1. If the seller dies when the PPJB is signed, the buyer does not have sales tax. This is based on Government Regulation Number 34 of 2016 concerning Income Tax on Income from the Transfer of Rights to Land and/or Buildings, and the Sale and Purchase Agreement on Land and/or Building Article 1 paragraph (3) letter a. Because when the Government Regulation is not yet in effect, in practice when PPJB is made and the power to sell without paying income tax first, then if the seller dies and the income tax is borne by the buyer then the tax is paid when the AJB is made; and

2. The ownership can be legally proven by PPJB and the selling power that is exercised in front of a Notary is very strong, even if the land has not been made AJB. The heirs must comply with the conditions contained in the PPJB clause and the sales clause.

In general, PPJB contains commitments that must be realized by one party before the main agreement can be completed. This is the ultimate goal of all parties. (Herlien Budiono, 2016: 270) For example, in the case of a land rights PPJB, the terms of the agreement usually include the seller of the land rights and the buyer's commitment to comply with these terms. Therefore, the main agreement is a sale and purchase agreement. Before the PPAT can sign as a promise to complete the certificate in accordance with the buyer's requirements, or to immediately pay as the seller's request as the AJB can be ratified in front of the PPAT.

Regarding land registration, it refers to Article 37 (1) of Government Regulation Number 24 of 1997 concerning Land Registration, after fulfilling the conditions and selling rights stipulated by PPJB, AJB must follow up, and record the change of name at the land office. In this way, land rights are legally transferred to the buyer. However, if the buyer has made a PPJB and has the right to resell it to another party, the final buyer may not be able to handle the transfer of land rights at the Land Office.

With this regulation, the Land Office does not give the right to make PPJB and multilevel selling power. However, in practice, many people have used PPJB and selling power in stages. If the Land Office opposes registering the transfer of land rights based on PPJB and multilevel selling power, as a result, the final buyer will be harmed, because the final buyer will not receive legal certainty or protection of land rights. For this reason, the Land Office has a policy that allows data collection on the transfer of rights based on PPJB and multilevel selling power, as long as taxes must be paid for each transfer.

The legal arrangement for changing land ownership by buying and selling is broken down into material and formal prerequisites. (Adrian Sutedi, 2010: 71) Material requirements can be described through:

1. The buyer has the right to redeem the land, which means that he must agree to the terms of holding the land rights he wants to buy. To determine whether the buyer has the right depends on what rights are attached to the land, whether it is SHM,
HGB, or Hak Use. According to Article 21 of the UUPA, only residents of the state and legal organs of Indonesia may own land ownership;

2. The marketer has the right to market the land in question, and the person authorized to sell the land is the owner or legal authority over the land. If there is only one owner, then he has the right to market the land. However, if two (2) or more people own the land, then the two or more people have the right to sell the land at the same time. There can be more than one person who may act to sell; and

3. The land can be traded without dispute. The land that can be traded is described by the UUPA as property rights over land (Article 20 of the UUPA), HGU land (Article 28 of the UUPA), and land rights to use (Article 41 of the UUPA).

Formal provisions governing the transfer of property rights by buying and selling legally are contained in Government Regulation Number 24 of 1997 concerning Land Registration. Some of the conditions put forward include Article 37 paragraph (1) which stipulates that legal actions such as buying and selling, exchanging, grants and company profits will be carried out by the PPAT who has the authority. Legal stipulations that occur, except for the transfer of rights by way of auction. However, in certain conditions that have been determined by the Minister of Agrarian Affairs and Spatial Planning, the Head of the Land Office may register the transfer of rights to ownership, which occurs between Indonesian citizens and is ratified by an agreement that is not from PPAT, but based on the Head of the Land Office, it is sufficient to register the transfer of rights related matters (Article 37 paragraph (2) of Government Regulation Number 24 of 1997 concerning Land Registration). Another demand that must be complied with is that the closing of the agreement as regulated in Article 37 paragraph (1) must be assisted by the parties and seen by at least two witnesses who complete the prerequisites to testify. (Adrian Sutedi, 2010: 71) Bearing in mind that there is no provision in the UUPA that the transfer of power of attorney over land must be carried out before the PPAT, because Article 20 paragraph (2) only stipulates that property rights can be transferred and/or transferred to other parties. (Radius Lase, 2015: 11)

The Indonesian constitutional system submits legality to the panel of judges to decide disputes/disputes independently and without interference from other parties. The results of judicial procedures must be respected and enforced in the form of statutes with permanent legal force or inkracht. The people, including the government, act as administrators and exercise power. Those who are obliged to uphold and respect the decision are not only those who have problems, because the supremacy of justice contained in the constitution is binding on all citizens and generally applies to the birth of legal power which leads to the ruling regime. For land disputes, if the court’s verdict has permanent legal force, as a country that maintains the rule of law, BPN as the institution authorized to carry out administrative functions must respect and obey the decision. According to Article 33 paragraph (3) of the 1945 Constitution and defined in Article 2 of the UUPA as the right of the state to control land. (Danar Fiscusia, 2016: 437-438)

In other words, from a constitutional point of view, there is no need for doubt if the BPN official is authorized to execute the contents of court decisions that have permanent legal
force, because the execution of the land registration court decisions contained in the law above is legal. Rights based on court decisions are also a factor of administrative functions based on judicial power (court decisions) and cooperating with them, until the act can be interpreted and symbolizes the form of implementing the rule of law which can be classified as a constitutional act. Vice versa, if the law enforcer (judge) knows that the subject of the lawsuit has made a final and binding decision, and that is the result and proof of the registration of rights in the form of writing on the document (land book) according to the court's decision, for the sake of legal certainty in order to maintain supremacy. According to the law, the case must be right on target, so that it is declared unacceptable and suspended. (Danar Fiscusia, 2016: 437-438) Article 195 paragraph (1) of the RBG and Article 184 of the HIR regulate provisions that require legal considerations, namely: "The judge's decision must briefly but clearly show the contents of the request and response, as well as the basis for the decision and final decision." Subekti is of the opinion that the evidence assessed by the judge is based on the legal considerations taken when drawing a conclusion, confession or rejection, followed by the argument, that is the problem in this case. (Danar Fiscusia, 2016: 437-438)

So, it is highly expected that land sector policies will gradually take steps to solve the increasingly complex problems of the land sector. It is very important to formulate laws and technical regulations that specifically regulate the registration method and mechanism for land rights obtained in accordance with court decisions, to understand the opinions of all interested parties and follow up on court decisions related to land cases. So that there are no doubts and differences in explanations between the Head of the Land Office and the Head of the BPN Regional Office in Indonesia. This is because the purpose of court decisions on land disputes is actually to provide equality and legal certainty to highly qualified people.

Conclusion

The use of PPJB land rights is an authentic deed and does not exceed the legislation, because it is not an authority that is hindered by regulations, but its absolute nature must be avoided. As long as the use of the power of attorney is not for the transfer of land rights, the use of the power of attorney related to the sale of land will not be prohibited. As a legal consequence of the court's decision and the local Regency/Municipal Land Office, the decision of the local District Court that already has the power of inkracht can be used as the basis for the transfer of land rights, written in the land book, and the name of the certificate revoked based on the name of the buyer who holds the final right through the argument - the basic argument of litigation, admitting or not denying, then denying and becoming a problem in the case.

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