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Legal Protection for Land Rights Certificate Holders in Cases of Multiple Certificate Issuance (Analysis of Decision Number: 502 K/TUN/2019)

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ABSTRACT

This research aims to analyze the form of legal protection for land rights certificate holders in cases of multiple certificate issuance and evaluate the implementation of the law in Decision Number: 502 K/TUN/2019. The research method used is normative legal research with conceptual and statutory approaches. This research identifies that the issuance of multiple certificates creates legal uncertainty detrimental to land rights holders. The principle of legal certainty must be prioritized in the settlement of land disputes, where the first issued certificate has stronger legal force based on the jurisprudence of the Supreme Court. The Head of the Land Office's responsibility in issuing multiple certificates includes administrative and juridical aspects, with the cancellation of certificates with legal defects as a solution step. This decision emphasizes the importance of accurate land data verification to prevent disputes and ensure legal certainty for land rights holders.

KEYWORDS

Legal Protection;
Land Rights;
Multiple Certificates



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INTRODUCTION

Provisions on the legal certainty of land rights are regulated in Government Regulation No. 24/1997 on Land Registration. The regulation simplifies the requirements and procedures for organizing land registration. Legal certainty regarding land rights as mandated in Government Regulation No. 24 of 1997 concerning Land Registration provides comfort for their rights, with legal protection that greatly helps the community from land dispute problems.

The form of legal protection related to land rights is a certificate of ownership of the land owned. In Indonesia, certificates of land rights are valid as strong evidence as confirmed in Article 19 paragraph (2) letter c of the UUPA and Article 32 paragraph (1) of Government Regulation Number 24 of 1997 concerning land registration which has now been revoked and reaffirmed by Government Regulation Number 24 of 1997.

One of the evidence of land rights is a certificate, a certificate is strong and authentic legal evidence. The strength of the certificate is a guarantee of legal certainty for the certificate holder as perfect evidence as long as no opposing party proves otherwise. A person or legal entity will easily prove itself as the holder of the right to a parcel of land as well as the state of the land, such as the area, boundaries, existing buildings, types of rights, and burdens that exist on the land rights, and so on.¹

Land disputes are a symptom that cannot be ignored and must be resolved by applicable regulations. However, even though the regulations have been regulated in such a way, many land disputes still occur.² The problems arising from human relations with land are not caused by the condition of the land, either in terms of quality or quantity, the problem is the occurrence of overlapping land tenure. In current practice concerning land certificates, it is not uncommon for two or more certificates to be issued for the same piece of land. Two or more land certificates issued on the same piece of land are commonly known as overlapping certificates, which have the effect of causing legal uncertainty for holders of land rights and are certainly not desirable in the implementation of land registration in Indonesia.³

If there are two or more certificates for a parcel of land, there are certainly differences in both the juridical data and the physical data. Physical data is information about the location, boundaries, and area of land parcels and apartment units that are registered, including information about the existence of buildings or parts of buildings on them.⁴ Differences related to physical data may occur in multiple certificate disputes, namely regarding differences in land area and land boundaries that are often found.⁵ Juridical data is information regarding the legal

¹ Adrian Sutedi, *Sertifikat Hak Atas Tanah* (Jakarta: Sinar Grafika, 2011).

² Fathul Hamdani & Ana Fauzia, "IKN dan Masyarakat Adat: Mengupayakan Demokrasi Deliberatif dalam Setiap Pengambilan Kebijakan" in Yanuardi Syukur, ed, *Menyambut Ibu Kota Negara Nusantara Gagasan Multidimensi Masy Indones untuk Kejay Bangsa* (Bantul: Mata Kata Inspirasi, 2024) 262.

³ Rusmadi Murad, *Administrasi Pertanahan Pelaksanaan Hukum Pertanahan dalam Praktek* (Jakarta: Mandar Maju, 2013).

⁴ Abshoril Fithry, "Pendaftaran Badan Hukum dan Konsekwensi Yuridis dalam Pembentukan Yayasan" (2017) 4:2 Jendela Huk 7-15.

⁵ Noer Fauzi Rachman, *Land Reform Dari Masa Ke Masa* (Yogyakarta: Tanah Air Beta dan KPA, 2012).



status of land parcels and apartment units that are registered, their right holders, and other parties as well as the burdens that burden them.

From the description of Article 19 paragraph (1) and paragraph (2) of the Basic Agrarian Law, the result of the registration of land rights is the provision of a certificate of proof of rights, commonly known as a certificate. The certificate of proof of rights or land certificate can function to create an orderly land law and help activate the economic activities of the people. What is called a certificate of right is a proof of land that has been registered by a legitimate official body carried out by the State based on the Law.⁶ So that the issuance of this certificate indicates that there has been land registration carried out.⁷

Multiple certificates are certificates that describe the same land parcel. The land parcel is described by 2 (two) or more certificates with different data. This is called an overlapping certificate (overlapping) either overlapping the entire field or part of the land.⁸ As a result of the issuance of the double certificate raises disputes between the parties, and proves the guarantee of legal certainty over the ownership of land rights can be resolved through several ways, one of which is through the judiciary.

In the facts in the field, there are many cases related to overlapping certificates, either overlapping all fields or part of the land, where the case is resolved through the judiciary, one of which is in the Cassation case between PT. Daya Cipta Tiara as the Cassation Petitioner, originally Defendant II Intervention / Appellant against PT. Fasindo Properti Indonesia as the Cassation Respondent, originally the Plaintiff / Appellant, and the Head of the Semarang City Land Office as the Cassation Respondent, originally the Defendant / Appellant, as in Decision Number: 502 K / TUN / 2019. The case object of the Decision is a Building Rights Title Certificate (SHGB) Number: 09173/Sendangmulyo dated December 29, 2015, with Measurement Letter No. 00543/Sendangmulyo/2015 dated December 8, 2015, covering an area of + 90,034 M², located in Sendangmulyo Village, Tembalang District, Semarang City in the name of PT. Daya Cipta Tiara, that the object of the case has been issued a Certificate of Title in 2006, where PT Fasindo Properti Indonesia as the Cassation Respondent, originally the Plaintiff/Appellant, purchased the object from Bob Lumanjaya through a Deed of Sale and Purchase made before a Notary/ Land Deed Official.

That is the First Decision as Decision Number: 91/G/2018/PTUN. Smg, the Panel of Judges examining the case is of the opinion that from the legal facts revealed in the trial, in order to create a process of justice and expediency without excluding the existence of a process of legal certainty in the settlement of the dispute and to provide legal certainty for the Plaintiff and Defendant II Intervention who are both buyers of the auction in good faith, before examining the validity of the issuance of the object of dispute aquo according to the Panel of Judges because of the legal facts revealed in the trial is a matter of ownership and there are still issues regarding the location of the disputed land parcel, The boundaries of the land owned by each party based on the origin of their rights which then relates to who is most entitled to

⁶ Mhd Yamin Lubis & Abd Rahim Lubis, *Hukum Pendaftaran Tanah* (Jakarta: Mandar Maju, 2008).

⁷ *Ibid.*

⁸ Ali Achmad Chomzah, *Seri Hukum Pertanahan III Penyelesaian Sengketa Hak Atas Tanah dan Seri Hukum Pertanahan IV Pengadaan Tanah Instansi Pemerintah* (Jakarta: Prestasi Pustaka, 2003).



ownership of the disputed land which is part of the object of dispute which is a preliminary issue that must be given certainty / proven first, then to answer these issues is not the authority of the State Administrative Court to assess it.

In the Appeal Level, as Decision Number: 76/B/2019/PTTUN.SBY, after the Panel of Judges has read examined and carefully examined the case file a quo along with an official copy of the decision of the Semarang State Administrative Court. Considering that because the object of dispute in the case a quo has fulfilled the elements as contained in Article 1 point 9 of Law Number 51 of 2009 concerning the Second Amendment to Law Number 5 of 1986 concerning State Administrative Courts, the State Administrative Court is authorized to examine, hear and decide the case a quo. In the main case, the Panel of Judges thinks that the actions of the Appellant/Defendant in issuing the certificate of the object in dispute, i.e. Building Rights Title Certificate Number: 09173/Sendangmulyo in the name of PT Daya Cipta Tiara, have been proven from a procedural and substantial point of view to contain juridical defects because they are proven to have been contrary to the applicable laws and regulations, therefore the Panel of Appellate Judges has a sufficient legal basis to declare the object in dispute void, and the claim of the Appellant/Plaintiff has a sufficient legal basis to be granted in its entirety.

At the Cassation Level, as in Decision Number: 1373 K/PDT/2023, the Supreme Court of the Republic of Indonesia stated that regarding the reasons for the cessation of the Cassation Petitioner, the Supreme Court thinks that these reasons cannot be justified, the decision of the *Judex Facti* of the Surabaya State Administrative High Court which annulled the decision of the Semarang State Administrative Court was correct and there was no error in the application of the law, considering that the certificate of the disputed object overlaps with the certificate of the Cassation Respondent/ Plaintiff which was issued earlier and purchased from Bob Lumanjaya through a Sale and Purchase Deed made before a Notary / Land Deed Official, so that the issuance of the disputed object is contrary to the provisions of Article 18 paragraph (3) and Article 45 paragraph (1) letter a of Government Regulation Number 24 of 1997 concerning Land Registration.

Based on the case above, with juridical defects in terms of procedural and substantial conducted by the Head of the Land Office of Semarang City which resulted in the emergence of 2 (two) Certificate of Land Rights, as well as based on the exposure of the background above, then according to the author deemed necessary to examine this issue further.

METHOD

This research is normative legal research, which focuses on the study of laws and regulations, legal norms, and their application in legal cases that occur.⁹ In the context of the proposed title, this research will examine aspects of legal protection for land rights certificate holders in situations of multiple certificate issuance, as well as analyze the legal implementation reflected in Decision Number: 502 K/TUN/2019. This research is conducted using a conceptual research approach and a statutory approach. The conceptual approach is used concerning juridical concepts

⁹ Amiruddin & H Zainal Asikin, *Pengantar Metode Penelitian Hukum* (Jakarta: PT. Raja Grafindo Persada, 2006).



relating to the principles of legal certainty and protection that must be considered against the issuance of multiple certificates for freehold land. The statutory approach is used for legal regulations governing the legal certainty of the issuance of double certificates on land ownership rights.

RESULT & DISCUSSION

I. Aspects of Legal Certainty for Land Rights Certificate Holders with the Issuance of Multiple Certificates Based on Decision Number: 502 K/TUN/2019

In Lon Fuller's book entitled "The Morality of Law", he explains that there are eight principles that must be fulfilled by law. If these eight principles are not fulfilled, then the law that is present will fail to be called a law, or it can be said that in law there must be legal certainty. From Lon Fuller's explanation, it can be concluded that legal certainty is a guarantee that the existing law can run properly. Lon Fuller also explained the eight principles that must be fulfilled by law, which are as follows:¹⁰

- a. The system created by the authorities and authorities should consist of rules that are not based on arbitrary decisions on certain matters;
- b. Regulations promulgated by the competent and authoritative authority must be made public;
- c. Regulations should not be applied retroactively, as this could undermine the integrity of the system;
- d. The regulation is made in a formulation that can be understood by the general public;
- e. There must be no contradiction between one regulation and another;
- f. An established rule must not demand an action that is beyond what can be done;
- g. Rules that have been established should not be changed too often;
- h. The regulations that have been established, must have conformity between the regulations and in terms of implementation in everyday life.

From the eight principles put forward by Lon Fuller, it can be concluded that there must be certainty between the regulations and the implementation of the law so that positive law can be implemented if it has entered the realm of behavior, action, and factors that can affect how the law runs. Legal certainty can be understood as an effort to ensure that the public can rely on applicable regulations and that the law can be implemented without vagueness or uncertainty.¹¹ If these eight principles according to Lon Fuller are fulfilled, the law not only becomes an instrument of justice but also creates social and economic stability, which allows individuals and legal entities to make decisions with confidence that their rights and obligations will be protected and respected.

In land disputes, the application of the principle of legal certainty is essential. Land law should ensure that land rights that have been registered in accordance with applicable procedures provide legitimate protection and avoid overlapping or inappropriate issuance of certificates. This guarantees not only the rights of the

¹⁰ Lon L Fuller, *The Morality of Law* (McGraw-Hill: Yale University Press, 1964).

¹¹ Ana Fauzia, Fathul Hamdani & Deva Gama Rizky Octavia, "The Revitalization of the Indonesian Legal System in the Order of Realizing the Ideal State Law" (2021) 3:1 Progress Law Rev 12–25.



holder of the first certificate issued but also clarity and certainty for all parties involved in the dispute.

In this case, the Certificates of Land Rights that were issued first, such as Certificate of Land Title Number: 6869/ Sendangmulyo covering an area of + 4,943 m² (approximately four thousand nine hundred forty-three square meters), with Measurement Letter Number: 438/SENDANGMULYO/2006 dated 07-03-2006, issued on March 21, 2006, registered under the name of Bob Lomanjaya, located in Sendangmulyo Village, Tembalang Subdistrict, Semarang City and Certificate of Land Title Number: 6870/ Sendangmulyo covering an area of + 2. 354 m² (approximately two thousand three hundred fifty-four square meters), with Measurement Letter Number: 437/SENDANGMULYO/2006 dated 07-03-2006, issued on March 21, 2006, registered in the name of Bob Lomanjaya, located in Sendangmulyo Village, Tembalang District, Semarang City which has been transferred to PT Fasindo Properti Indonesia, is legally strong evidence. Based on the legal principle that prioritizes the validity of the first issued Land Rights Certificate the first registered land rights should be prioritized in dispute resolution. Thus, according to researchers, the issuance of overlapping Land Rights Certificates, such as Building Rights Title Certificate Number 09173 in the name of PT Daya Cipta Tiara, which was issued after the issuance of Certificate of Land Title Number: 6869 / Sendangmulyo covering an area of + 4. 943 m² (approximately four thousand nine hundred forty-three square meters), with Measurement Letter Number: 438/SENDANGMULYO/2006 dated 07-03-2006, issued on March 21, 2006, registered under the name of Bob Lomanjaya, located in Sendangmulyo Village, Tembalang Subdistrict, Semarang City and Certificate of Title Number: 6870/ Sendangmulyo covering an area of + 2. 354 m² (approximately two thousand three hundred fifty-four square meters), with Measurement Letter Number: 437/SENDANGMULYO/2006 dated 07-03-2006, issued on March 21, 2006, registered in the name of Bob Lomanjaya, located in Sendangmulyo Village, Tembalang District, Semarang City owned by PT. Fasindo Properti Indonesia must be canceled because it is contrary to the Jurisprudence of the Supreme Court (MA) Number 5/Yur/Pdt/2018, that the Land Rights Certificate issued first is the strongest evidence of rights.

The enforcement of legal certainty, in this case, is also strengthened by the provisions of Article 24 of the Regulation of the Minister of Agrarian and Spatial Planning/Head of BPN Number 11 of 2016, which states that certificates issued with administrative legal defects in the form of overlapping rights can be canceled. Therefore, the cancellation of Building Rights Title Certificate Number 09173 in the name of PT Daya Cipta Tiara, which was issued after the issuance of Property Rights Certificate Number: 6869/Sendangmulyo and Property Rights Certificate Number: 6870/Sendangmulyo, which has been transferred to PT Fasindo Properti Indonesia, according to the researcher, is the right step to ensure the validity of land rights that have been registered first.

The provisions in Article 18 paragraph (3) and Article 45 paragraph (1) of Government Regulation No. 24/1997 on Land Registration indicate that in the process of land registration, attention must be paid to ensuring that there is no overlap with already registered land rights. Thus, legal certainty in the land sector also includes supervision of correct and accurate registration procedures. In this



case, if there is an overlap of rights, as happened in the Land Rights Certificate at issue in Decision Number: 502 K/TUN/2019, then the authorized party, namely the Semarang City Land Office, must be responsible for the issuance error and protect the party declared by the Supreme Court as the legal owner of the disputed land object.

The decision of the panel of judges to cancel Building Rights Title Certificate No. 09173 in the name of PT Daya Cipta Tiara based on these considerations has reflected the consistent application of the principle of legal certainty and provides protection for land rights that have been registered first, namely Certificate of Ownership Number: 6869 / Sendangmulyo and Certificate of Ownership Number: 6870 / Sendangmulyo which has been transferred to PT Fasindo Properti Indonesia.

II. The Responsibility of the Head of the Land Office for the Issuance of Ganda Sertifikat in Decision Number 502 K/TUN/2019

The responsibility imposed on the Head of the Semarang City Land Office as the defendant party in Case No. 76/B/2019/PT.TUN.SBY is administrative responsibility as regulated in Article 29 and Article 30 of Ministerial Regulation Number 21 of 2020 concerning Handling and Settlement of Land Cases:

Article 29:

- (1) Cancellation of Legal Products is carried out by the authorized Official because:
 - a. administrative and/or juridical defects;
 - b. implementation of court decisions that have permanent legal force.
- (2) Before the Cancellation as referred to in paragraph (1) letter a, the Ministry or Regional Office by the authority shall notify the holder of Land Rights and Mortgage Rights if the Legal Product to be canceled is in the form of land rights or certificates of land encumbered with mortgage rights.

Article 30:

- (1) The Minister issues a decision on Cancellation due to:
 - a. administrative defects and/or juridical defects in legal products issued by the Ministry or Regional Office;
 - b. the implementation of court decisions that have permanent legal force that cancel Legal Products issued by the Ministry.
- (2) The Head of the Regional Office shall issue a decision on Cancellation due to:
 - a. administrative defects and/or juridical defects in the Legal Products issued by the Head of the Land Office; or
 - b. to execute a court decision that has a permanent legal force that annuls a Legal Product issued by the Head of the Regional Office or the Head of the Land Office.
- (3) In certain cases, the Minister may cancel the Legal Products of the Regional Office or Land Office which are under the authority of the Head of the Regional Office due to administrative defects and/or juridical defects or as an implementation of a court decision that has permanent legal force.



Based on the description above, related to civil sanctions, when associated with the theory of legal liability according to Hans Kelsen, responsibility can be given when someone commits an unlawful act, and someone receives sanctions as a result of someone's actions to take responsibility for all his actions that can harm others as a result of his actions.¹² In relation to this case, where the Defendant did not implement the provisions of the Basic Map for Land Registration, there should be an element of material law violation.

Thus, personal responsibility for the issuance of overlapping certificates is not only administrative responsibility but also civil responsibility. This is considering that the Legislation regarding sanctions that can be imposed on the Head of the Land Office regulated in the Regulation of the Minister of Agrarian and Spatial Planning / Head of the National Land Agency Number 21 of 2020 concerning Settlement of Land Cases only regulates administrative sanctions, namely in Article 54:

- a. Officials who provide information on the results of Dispute and Conflict Handling documents that are still in process as referred to in Article 6 paragraph (4).
- b. Head of the Regional Office or Head of the Land Office who does not follow up the recommendation letter as referred to in Article 16 paragraph (1), paragraph (3), and paragraph (4) without being accompanied by valid reasons and considerations.
- c. Head of Regional Office or Head of Land Office who does not carry out follow-up Case Settlement as referred to in Article 18.
- d. Officials who do not carry out recording in the land book and other public registers and/or entries in the Case Handling information system as referred to in Article 27.

The Head of the Land Office who is found to have committed negligence or inadvertence in issuing multiple certificates may refer to the provisions of Article 1365 of the Civil Code and Article 1366 of the Civil Code:

Article 1365 of the Civil Code:

"Every unlawful act, which causes damage to another, requires that the damage be compensated."

Article 1366 of the Civil Code:

"Every person is liable not only for damages caused by his actions but also for damages caused by his negligence or lack of care."

Under the provisions mentioned above, it can be applied to the Head of the Land Office due to inaccuracy and inaccuracy in the implementation of the Basic Map of Land Registration. This is to emphasize the sanctions that can be imposed on the Head of the Land Office for his actions that harm the party whose rights are violated. In the Legislation specifically, there is nothing that regulates civil sanctions, namely regarding compensation due to the issuance of multiple certificates issued by the Head of the Land Office, of course, this is expected to minimize in the future.

In the Letter of the Minister of State Agrarian Affairs/Head of the National Land Agency Number 110-591 dated February 12, 1999, regarding the submission of the Regulation of the Minister of State Agrarian Affairs/Head of the National Land

¹² Hans Kelsen, *Pure Theory of Law [Reine Rechtslehre]* (USA: University of California Press, 1967).



Agency Number 3 of 1999 dated February 9, 1999, on the Delegation of Authority to Grant and Cancel Decisions on Granting State Land Rights about this court decision, the following matters should be noted:

- a. The court decision must expressly order the annulment of the decision granting the right in question.
- b. Where there is any doubt or interpretation of the meaning of the Court's decision is required, this should be consulted with the Head of BPN.

In this case, the plaintiff succeeded in proving that the Building Rights Title Certificate owned by PT DAYA CIPTA TIARA, which was originally authentic, was legally flawed so that it was canceled by the judge, by itself the registration of rights and certificates that had been issued became null and void and the National Land Agency as co-defendant would be ordered to cancel the certificate and cross out the registration of rights on behalf of the defendant. After a judge's decision that has permanent legal force (*inkracht van gewijcde*), then the head of the local land office Kab./Kota through the Provincial Office of BPN concerned proposes an application for cancellation/revocation of a State Administrative Decree in the field of land under the decision resulting in overlap (Overlap) where based on the provisions of Article 104 paragraph (2) mentions:

"Cancellation of land rights as referred to in paragraph (1) is issued due to administrative legal defects in the issuance of the decision to grant and/or the land rights certificate or to implement a Court decision that has permanent legal force".

Juncto Article 106 paragraph (1) states that:

"A decision to cancel a land right due to administrative legal defects in its issuance may be made at the request of an interested party or by an authorized official without a request."

After the judge's decision that has permanent legal force (*inkracht van gewijcde*), the Head of the Semarang City Land Office as the defendant through the Regional Office of the BPN of the Province concerned proposed a request for cancellation/revocation of the two Building Use Rights Certificates to carry out the court order. Further action after the cancellation of the Certificate of Title by the Panel of Judges is as follows:

1. The application is submitted in writing to the National Land Agency through the Provincial BPN Regional Office or Land Office.
2. Each applicant is required to apply only for one or more specific land rights located within one district/city.
3. Application contains:
 - a. A statement from the applicant, either an individual or a legal entity. The statement shall be accompanied by a photocopy of proof of identity including proof of citizenship for individual applicants and the deed of establishment of the company and its amendments if the applicant is a legal entity.
 - b. Information on the land, including juridical and physical data on the land in dispute, including the number and type of rights, location, boundaries and land area, and type of land use. This statement shall be completed by attaching the



- decree and/or land title certificate and other documents necessary to support the submission of the application for annulment.
- c. Reasons for applying for cancellation of the land title.
 - d. Photocopy of court decisions from the first level to court decisions that have permanent legal force.
 - e. Minutes of execution (if for civil or criminal cases).
 - f. Other letters related to the request for annulment.
4. Based on the application file and supporting evidence that has been submitted from the City District Land Office/Provincial Regional Office of the National Land Agency, the BPN then acts on the application by issuing a decision to cancel the land rights.

Furthermore, the process of canceling certificates due to court decisions that have permanent legal force is accompanied by the submission of a request letter containing attachments:

1. Applicant's identity: KTP, KK (Family Card)
2. Evidence of obtaining a decision with permanent legal force
3. Evidence regarding land:
 - a. Proof of land ownership, e.g. Letter C, certificate (if it can be withdrawn, if it cannot be withdrawn, a letter of declaration that the certificate cannot be withdrawn).
 - b. Minutes of execution (if any).
 - c. Proof of physical possession or a statement letter of physical possession from the person concerned known by the Village Head)
 - d. The cost of canceling a land and building tax certificate is not regulated by law.

Applications for cancellation of certificates should be made to the agency which issued the decree in the form of a certificate; if the issuing agency is the District/City BPN, the application should be made to the District/City BPN; if the issuing agency is the Provincial BPN, the application should be made to the Provincial BPN; if the decree was issued by the Minister, the application should be made to the Minister.

CONCLUSION

In the case of the issuance of multiple certificates that became the object of Decision Number 502 K/TUN/2019, the responsibility of the Head of the Semarang City Land Office includes administrative and juridical aspects as an official in charge of ensuring the correctness of land data before issuing land rights certificates. Negligence in verifying data or issuing certificates that contradict the principles of good governance, such as the principles of accuracy and legal certainty, can result in land disputes that harm interested parties. This decision emphasizes the responsibility of the Head of the Semarang City Land Office to revoke the State Administrative Decree issued in the form of Building Rights Title Certificate Number: 09173/Sendangmulyo dated December 29, 2018, with Measurement Letter No. 00543/Sendangmulyo/2015 dated 08-12-2015 covering an area of + 90,034 M² (approximately ninety thousand thirty-four square meters), located in Sendangmulyo Village, Tembalang Subdistrict, Semarang City, in the name of PT Daya Cipta Tiara, domiciled in Semarang.



DECLARATION OF CONFLICTING INTERESTS

The authors state that there is no conflict of interest in the publication of this article.

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