



Juridical Analysis of PKPU Decision by The Court on Application for PKPU Revocation by The Debtor

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Article Process Abstract

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The purpose of this study is to find out how the judge's consideration in revoking the Delay of Debt Payment Obligation on the request of the debtor who has been determined to be Debt Payment Suspension, but there are findings of the calculation of the management team of Debt Payment Delay which states that the assets (Activa) of the debtor are still larger. of obligations (liabilites) so as to ask the Court to revoke the Suspension of Debt Payment Obligations. In addition, it is necessary to know how the legal impact that will be received by debtors and creditors on Decision Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst. This study applies a normative juridical research method that makes court decisions as primary legal material and occupies a position after legislation. The primary legal data or materials analyzed in this study are court decisions, namely Decision Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst dated April 12, 2021 and Law Number 37 of 2004 concerning Bankruptcy and Suspension of Debt Payment Obligations. Based on this research, it can be concluded that the application submitted by the debtor in the revocation of the Suspension of Debt Payment Obligations is appropriate because the revocation of the Suspension of Debt Payment Obligations is carried out by the Court based on the provisions stipulated in Article 295 Paragraph (1) of Law Number 37 of 2004 concerning Bankruptcy and Postponement Obligation for Payment of Debt, so that the Central Jakarta District Court has the authority to revoke the Suspension of Obligation for Payment of Debt at the request of the debtor.

Keywords: Postponement of Debt Payment Obligations; Bankruptcy; Commercial Court.

Abstrak

Tujuan penelitian ini adalah untuk mengetahui bagaimana pertimbangan hakim dalam mencabut PKPU atas permohonan debitur yang telah ditetapkan PKPU, namun terdapat temuan perhitungan tim pengurusan PKPU yang menyatakan harta (aktif) debitur PKPU masih lebih besar dari kewajiban (liabilites) sehingga meminta kepada Pengadilan untuk mencabut PKPU. Selain itu, perlunya diketahui bagaimana dampak hukum yang akan diterima oleh debitur dan kreditor atas Putusan Nomor:53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst. Penelitian ini menerapkan metode penelitian yuridis normatif yang menjadikan putusan pengadilan sebagai bahan hukum primer dan menduduki posisi sesudah peraturan perundang-undangan. Data atau bahan hukum primer yang dianalisis dalam penelitian ini adalah putusan pengadilan, yaitu Putusan Nomor:53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst tanggal 12 April 2021 dan Undang-undang Nomor 37 tahun 2004 tentang Kepailitan dan PKPU. Berdasarkan penelitian ini dapat disimpulkan bahwa permohonan yang diajukan debitur dalam pencabutan PKPU sudah tepat karena pencabutan PKPU yang dilakukan oleh Pengadilan berdasarkan ketentuan yang diatur dalam Pasal 295 Ayat (1) Undang-undang Nomor 37 tahun 2004 tentang Kepailitan dan PKPU, sehingga Pengadilan Negeri Jakarta Pusat memiliki kewenangan untuk mencabut PKPU atas permohonan debitur PKPU.

Kata Kunci: Penundaan Kewajiban Pembayaran Utang; Kepailitan; Pengadilan Niaga.

I. Introduction

Insolvency is a condition where a debtor is unable to pay his debts to creditors according to a predetermined maturity date. This problem is always associated with the postponement of debt payment obligations and bankruptcy.¹ The purpose of PKPU's presence is to help companies avoid bankruptcy so that debtors can submit PKPU to the Court by submitting a settlement with the creditor to be accepted by the debtor in the process of offering payment for the debt, whether the payment is made in whole or carried out on an ongoing basis or part of the creditor's debt, both concurrent and preferred creditors..

Law Number 37 of 2004 when examined in a normative juridical manner does not provide a concrete and official understanding of PKPU, but if defined systematically PKPU (Surcean van betaling or suspension of payment), namely a time (tenor) provided by Law Number 37 of 2004 to the debtor and creditor based on the decision of the Judge of the Commercial Court for both of them to discuss so that peace is reached regarding the method and time of payment of the debtor's debt to the creditor in the full amount or part of the debt owned by the debtor.²

The PKPU provisions are of course very helpful for companies that are experiencing financial problems within the company, one of which is the PKPU submitted by a company in the pharmaceuticals sector which the author will make one of the case studies in this research, namely PT. Triyasa Nagamas Farma submitted a PKPU so that the PKUP decision of the Commercial Court was issued at the Central Jakarta District Court Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst dated 28 January 2021 which stated that it accepted and granted the PKPU submitted by PT. Triyasa Nagamas Farma as the applicant.^{3,4}

The provisions above are related to Article 222 paragraph 1 of Law Number 37 of 2004 concerning Bankruptcy and PKPU which states that debtors who cannot predict that they will continue to pay their debts which are due and can be collected by creditors, then the debtor can request a postponement. debt payment obligations, to submit a reconciliation plan which includes an offer to pay all or part of the debtor's debt to creditors. This became the legal basis for the peace proposal submitted by the PKPU Petitioner to the Commercial Court to be submitted to the Respondents whether they agreed or not in the vote count. In the case of Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst The Respondents or Creditors agreed to the PKPU request so that PT.Triyasa Nagamas Farma's status is in PKPU since January 28, 2021. Status in PT. Triyasa's PKPU Nagamas Farma is published in national newspapers so that the status of the company is known to the public with the overall PKPU management being managed by Muhammad Deni, SH., MH., CLA who is the curator and administrator appointed and appointed by the court to become the PKPU management team of PT. Triyasa Nagamas Farma.⁵

After the news was disseminated by the management team, the supervisory judge's decision was issued Number: HP-01/53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst dated 2 February 2021 for agendas to be carried out by creditors and debtors. However, in the course of the PKPU process, there were findings made by the management team so that PT. Triyasa

¹ Ahmad Yani dan Gunawan Widjaja, *"Seri Hukum Bisnis Kepailitan"*, (PT. RajaGrafindo Persada:Jakarta, 2002), pg.113

² Annalisa Yahanan, *"Kepailitan dan Penundaan Kewajiban Pembayaran Utang :Alternatif Penyelesaian Utang Piutang"*, (UNSRI: Palembang, 2007), pg. 153.

³ Putusan PKUP Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat Nomor:53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst tertanggal 28 Januari 2021, pg 2

⁴ Kendry Tan, "Preventing Debtor Bankruptcy during the Covid-19 Pandemic: Benefits of Suspension of Debt Payment Obligations & Insolvency Test?," *Journal of Judicial Review* 24, no. 2 (2023): 305-318.

⁵ *Ibid*

Nagamas Farma submitted an application for PKPU revocation at the Central Jakarta Commercial District Court. This application was approved by the creditor and granted by the supervisory judge so that the status of PT. Triyasa Nagamas Farma was revoked in the PKPU and it could carry out its obligations and the company as before. So this study, it will clearly illustrate that debtors who file PKPU at the Commercial Court can apply for revocation if there are findings that make legal considerations for debtors still have assets that can replace their debts to creditors and run their companies.

II. Problem Formulation

- a. What are the legal considerations given by the Central Jakarta Commercial District Court in giving a decision Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst?
- b. What are the legal consequences received by the debtor and creditor for receiving the request to revoke the PKPU for decision Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst?

III. Research Methods

The writing of this law is the writing of normative juridical law. Legal writing is a process of finding legal rules, concepts, principles and legal doctrines to answer the legal issues under study.⁶ As normative writing, the emphasis of this writing is more on bibliographical writing, to search, examine and examine the data obtained during writing.⁷

Normative Juridical Writing is a legal writing method that is carried out by examining library materials or mere secondary materials. This writing is Normative Juridical Writing regarding issues related to the synchronization of the Central Jakarta Commercial District Court decision in case Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst April 12, 2021 and Law Number 37 of 2004 concerning Bankruptcy and Postponement of Debt Payment Obligations. The type of writing chosen is normative writing, because reviewing Law Number 37 of 2004 concerning Bankruptcy and Suspension of Obligations for Payment of Debt, which part of the regulation regulates PKPU revocation policies can be carried out. Soerjono Soekanto and Sri Mamudji gave their opinion that normative legal writing is legal writing done by examining literature (secondary data) which includes:⁸ an approach based on legislation (statute approach) and an analytical approach, namely an approach that is carried out by understanding the entire law and regulations that are related to the legal problems being studied while the analytical approach is an analytical approach through applicable laws or regulations.

IV. Discussion

The debtor's efforts to avoid bankruptcy to protect the company's name are the Postponement of Debt Payment Obligations (PKPU), this effort can be submitted before there is a decision from the Court declaring bankruptcy.⁹ PKPU provisions are regulated in Article 229 paragraph 3 of Law Number 37 of 2004 concerning Bankruptcy and PKPU which states that the application for a declaration of bankruptcy and the application for postponement of debt payment obligations are examined simultaneously, this is related to the application for postponement of debt payment obligations must be decided in advance by the Court

⁶ Peter Mahmud Marzuki, *Penuisan Hukum*. (Jakarta: Kencana Prenada Media Group, 2005), pg 35.

⁷ Maria S.W. Sumardjono, *Pedoman Pembuatan Usulan Penuisan: Sebuah Panduan Dasar*, (Jakarta: Gramedia Pustaka Utama, 1997) pg 24.

⁸ Sutandyo Wigyosubroto, *Hukum, Paradigma, Metode dan Dinamika masalahnya*, (Huma: Jakarta, 2002) , pg. 147-160

⁹ Sutan Remy Sjahdeini, "*Hukum Kepailitan: Memahami Faillissementverordening Juncto Undang-Undan Nomor 4 Tahun 1998*", (Pustaka Utama Grafiti: Jakarta, 2002), pg.328.

Commerce Country. So the main purpose of the PKPU application is to submit a peace plan and debt restructuring in the debtor's PKPU, requesting that sufficient time be given to pay off his debts by attaching or following it with a peace plan (composition plan).¹⁰ In the peace plan process, there is debt restructuring.¹¹ So of course the main goal of PKPU is peace between debtors and creditors.

As previously explained, PKPU applications can be submitted by both creditors and debtors. If the application is submitted by a creditor, the debtor is not necessarily obliged to approve the request for debt restructuring submitted by the creditor. In this context, the debtor can refute the PKPU application through the verification process before the PKPU application is decided by the judge. This objection or rebuttal can be based on various things, including:¹²

1. The debt is not yet due;
2. Proof of debts and credit is not simple as required in Article 8 UUK-PKPU, but requires comprehensive proof;
3. Creditors are not in good faith. If the debtor's objection is accepted by the judge, then the PKPU application is rejected.

Law Number 37 of 2004 does not provide concrete provisions in giving understanding or formally defining PKPU so that PKPU (Surcean van betaling or suspension of payment) when interpreted systematically is a period or tenor of the debtor's debt payment limit to a creditor. This time will be conveyed in the decision of the Commercial Court Judge who asks the two parties to negotiate to reach peace in the form regarding the method and time of payment of the debtor's debt to the creditor in the full amount or part of the debtor's debts.^{13 14}

Based on the provisions of Article 228 Paragraph (3) of Law No. 37 of 2004 concerning Bankruptcy and PKPU requests that the PKPU process must be carried out based on a court decision by appointing or appointing a curator as the PKPU management team based on Article 71 of Law Number 37 of 2004 concerning Bankruptcy and PKPU. Based on this provision, the application for a bankruptcy statement and a PKPU application are examined simultaneously, however, a PKPU application must be decided first as what is ordered by Article 229 paragraph (3) of Law Number 37 of 2004 concerning Bankruptcy and PKPU. So based on these provisions, the decision Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst regarding the revocation of PKPU PT. Triyasa Nagamas Farma (PKPU Debtor) was carried out based on the provisions stipulated in Law Number 37 in the Year 2004 concerning Bankruptcy and PKPU.

PT. Triyasa Nagamas Farma is a company in the pharmaceutical sector that has debts with creditors but cannot pay these debts, so it submitted a PKPU to the Central Jakarta Commercial District Court. Upon submitting the PKPU, the Court accepted the application submitted by PT. Triyasa Nagamas Farma which stated decision Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst in its decision, namely:

1. Granted the Request for Revocation of Postponement of Debt Payment Obligations (PKPU) submitted by PT. TRIYASA NAGAMAS FARMA (in PKPU) as Debtor;

¹⁰ Agus Nurudin, "Bankruptcy and Postponement of Debt Payments for Large Companies," *International Journal of Economics and Business Administration* 8, no. 2 (2020): 388–395.

¹¹ Syamsudin M. Sinaga, "Hukum Kepailitan Indonesia" (Tatanusa: Jakarta, 2012), pg. 285.

¹² Antonius Sidik Maryono, Ulil Afwa, dan Sindy Riani Nurhasanah "Quo Vadis Esensi Lembaga PKPU Pasca Putusan Mahkamah Konstitusi No:23/PUU/XIX/2021" Rewang Rencang: Jurnal Hukum Lex Generalis, Vol.3, No.4, (April 2022) pg 260.

¹³ Annalisa Yahanan, "Kepailitan dan Penundaan Kewajiban Pembayaran Utang :Alternatif Penyelesaian Utang Piutang", (UNSRI: Palembang, 2007), pg. 153

¹⁴ Bicar Franki Leonardo Manurung, Elza Syarief, and Rina Shahriyani Shahrullah, "Legal Consequences of Bankruptcy and Postponement of Debt Payment Obligations: Are They Similar?," *Journal of Law and Policy Transformation* 7, no. 1 (2022): 85–96.

2. Declare PT. TRIYASA NAGAMAS FARMA's Postponement of Debt Payment Obligations (PKPU) as a Debtor by law to be revoked;
3. Declare PT. TRIYASA NAGAMAS FARMA's Postponement of Debt Payment Obligations (PKPU) (in PKPU) as a Debtor by law ends when this decision has permanent legal force (*inkracht van gewijsde*);
4. Ordered the Registrar of the Central Jakarta District Court to cross out the Case Register Number 53/Pdt.Sus-PKPU/2021/PN. Niaga jkt. pst. ongoing at the time this decision has permanent legal force (*inkracht van gewijsde*);
5. Determining service fees for Management (Management Fee) and Debtor Management Fees will be determined later in separate provisions;
6. Order the Management Team to announce the end of the debtor's Suspension of Obligations for Payment of Debt (PKPU) in the State Gazette of the Republic of Indonesia and at least 2 (two) daily newspapers when this decision becomes legally binding (*inkracht van gewijsde*);
7. Determined the court fee in this case in the amount of Rp. 4.242.0000.00, (four million two hundred and forty-two thousand rupiah) charged to the Debtor.

The decision asked the management team to immediately carry out the instructions of Article 226 Paragraph (1) of Law Number 37 of 2004 concerning Bankruptcy and PKPU to immediately notify PKPU of PT.Triyasa Nagamas Farma since January 28, 2021. After the issuance of the PKPU decision, the supervisory judge will provide determination of agendas in the settlement of PT.Triyasa Nagamas Farma's debts to creditors.

In the stages of the PKPU process, it turns out that in the financial calculations of PT. Triyasa Nagamas Farma, there is a calculation that the debtor's assets are greater than his obligations to creditors so that he can start paying the debt. So in this PKPU process it is necessary to further describe the considerations of the judge who received the PKPU revocation request submitted by the debtor even though the decision has permanent legal force (*inkracht van gewijsde*).

1. Judge's consideration of decision Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst regarding the revocation of PKPU PT.Triyasa Nagamas Farma (PKPU Debtor).

The legal considerations given by the judge in his decision can be reviewed through Article 259 Paragraph (1) of Law Number 37 of 2004 concerning Bankruptcy and PKPU, namely "The Debtor may at any time request the Court to suspend the obligation to pay debts to be revoked, because the Debtor's assets allow the commencement of repayment provided that the management and creditors must be summoned and properly heard before a decision is rendered." This article is a form of tolerance given by Law No. 37 of 2004 to PKPU Petitioners to continue to carry out business activities under the name of the company.¹⁵

As for article 259 Paragraph (1) of Law Number 37 of 2004 concerning Bankruptcy and PKPU applied in the decision submitted by the Central Jakarta Commercial District Court in its decision to grant the PKPU Petitioner's request to revoke the PKPU of PT. Triyasa Nagamas Farma, in its consideration of the PKPU revocation request submitted by PT.Triyasa Nagamas Farma on April 6, 2021, as in the PKPU Debtor Letter Number: 002/MS-TFN/PKPU/IV/2021 submitted by the supervisory judge before the revocation of PT. Triyasa Nagamas Farma's PKPU in court the supervisory judge asked for a response from the creditors but no objections

¹⁵ Muhammad Hafidz, "Juridical Review on Termination of Employment As the Company Is in the State of Postponing Its Debt Payment Obligation," *Nurani Hukum* 4 (2021): 38.

were raised by the creditors so the supervisory judge concluded that the creditors agreed to the repeal of the PKPU for PT. Triyasa Nagamas Farma.¹⁶

So the legal considerations given by the judge have carried out the principle of audi et al term partner by listening to the parties in providing legal considerations so that both parties do not incur further losses from the granting of the request to revoke PKPU PT.Triyasa Nagamas Farma. Hearing both parties before deciding is certainly a major part of the debt and credit process in the world of commercial law, seeing this as related to the debtor's debt to the creditor which is threatened with being unable to be returned or the creditor's rights are fulfilled. But the fact is that in the process of applying for the revocation of PKPU submitted by PT. Triyasa Nagamas Farma there were no objections submitted by creditors in writing or verbally to the supervisory judge or the management team so the Central Jakarta Commercial Court was right in granting the request for revocation of PT PKPU status.Triyasa Nagamas Farma.

The term "insolvent" in a PKPU situation is a condition where the company's assets are less than its liabilities, in other words, the debt owned by the company is greater than the assets owned by the company. If this kind of insolvency occurs in a company, it is usually called technical insolvency. Before PT.Triyasa Nagamas Farma filed for PKPU at the Central Jakarta Commercial Court, PT.Triyasa Nagamas Farma felt an insolvent situation regarding its debts to debtors which were increasingly swelling because according to the company, PT.Triyasa Nagamas Farma's debt was greater than its assets. However, in fact, in the PKPU, the management team appointed by the Central Jakarta Commercial District Court found findings that made the supervisory judge consider granting the PKPU status revocation request for PT. Triyasa Nagamas Farma.

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The supervisory judge reviewed this decision, based on accepting the revocation of PT. Triyasa Nagamas Farma's PKPU based on the attachment to letter Number: 002/MS-TFN/PKPU/IV/2021 DATE April 6, 2021, concerning Request for Revocation of Postponement of PT.Triyasa Nagamas Farma's Debt Payment Obligations (in PKPU) which was discovered by the Management team namely Muhammad Deni, S.H., M.H., C.L.A. states that there are findings on the financial statements of PT. Triyasa Nagamas Farma per year December 31, 2020, which shows the Debtor's assets (actives) are greater than the liabilities (liabilities) so that it is possible to start repaying debts to Creditors.¹⁷

For the legal reasons stated by the supervisory judge in his decision, he gave a de jure decision based on Article 259 Paragraph (1) of Law Number 37 of 2004 concerning Bankruptcy and PKPU, and de facto there was no objection stated to the supervisory judge so that he has

¹⁶ Putusan PKUP Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat Nomor:53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst tertanggal 28 Januari 2021, pg 11

¹⁷ Putusan PKUP Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat Nomor:53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst tertanggal 28 Januari 2021, pg 11

the authority to granted PT. Triyasa Nagamas Farma's PKPU revocation request is based on the attached letter Number: 002/MS-TFN/PKPU/IV/2021 dated 6 April 2021.

2. Legal consequences of decision Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst concerning the revocation of PKPU PT.Triyasa Nagamas Farma (PKPU Debtor)

PT. Triyasa Nagamas Farma's request, which was granted by the Central Jakarta Commercial District Court, certainly has legal consequences that will be accepted by creditors and debtors. Attachment to letter Number: 002/MS-TFN/PKPU/IV/2021 dated 6 April 2021 is the basis for applying for PKPU revocation which was granted by the supervisory judge and stated in his decision Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga .Jkt.Pst Central Jakarta Commercial District Court, with the granting of PT.Triyasa Nagamas Farma's request in decision Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst it is necessary to review the legal consequences that occurred to debtors and creditors after being granted the revocation of PKPU on PT.Triyasa Nagamas Farma.

The judge's considerations in giving a decision on granting PT.Triyasa Nagamas Farma's PKPU revocation request, the legal consequence received by PT. Triyasa Nagamas Farma as a debtor is the end of the legal status of the Postponement of PT. Triyasa Nagamas Farma's Debt Payment Obligations and even the supervisory judge gives permanent legal force (*inkracht van gewijsde*). This is due to the law, the judge asked the clerkship to cross out the PKPU case register Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst and asked the management team appointed by the supervisory judge to report back, namely at least two daily newspaper so that the public knows about the ending status of PT Triyasa Nagamas Farma's PKPU.

In addition, in the decision, the judge asked the debtor to pay the management team fees as well as management fees that the curator or management team carried out until they found findings that made the debtor not threatened with bankruptcy or even PKPU. The curator's fee which is the responsibility of the debtor is regulated in Article 234 paragraph (5) of Law Number 37 of 2004 concerning Bankruptcy and Suspension of Obligations for Debt Payment, namely "*The amount of management fees are determined by the Court based on guidelines set by the Minister whose scope of duties and responsibilities is in the field of laws and regulations after the postponement of debt payment obligations ends and must be paid in advance from the Debtor's assets*".

This article is related to the Decree of the Minister of Justice (SK Menkeh) No. M.09-HT.05.10 of 1998 concerning the Number of Curator's Fees although this provision was dated January 11, there was a new regulation governing guidelines for fees for curators and administrators, namely Regulation of the Minister of Law and Human Rights No. 1 of 2013 concerning Guidelines for Rewards for Curators and Administrators.¹⁸ However, the decision giving an order to the debtor to pay management fees has been carried out by the Central Jakarta Commercial Court in accordance with Law Number 37 of 2004 concerning Bankruptcy and Suspension of Obligations for Debt Payment.^{19,20,21}

¹⁸ Filia Christiani, Djumikasih, dan Herlin Wijayanti, *Konsistensi Pengaturan Imbalan Kurator dalam Pasal 2 Ayat (1) Huruf C Peraturan Menteri Hukum dan Ham Nomor 1 tahun 2013 dan Pasal 17 Ayat (3) Undang-undang Nomor 37 tahun 2004*, (Jakarta: Fakultas Hukum Brawijaya) pg 3-4.

¹⁹ Centia Sabrina Nuriskia and Ahmad Yoga Novaliansyah, "The Urgency of Regulations Revision Related to Filing Bankruptcy and Postponing Debt Payment Obligations Amid the COVID-19 Pandemic," *Lex Scientia Law Review* 5, no. 2 (2021): 105-122.

²⁰ Wahyu Pratama Aji, "Legal Discourse of United States Pharmaceutical Industry Mandatory License and Trips Agreement Post Doha Declaration" 2, no. February (2022): 1-13.

²¹ Suwinto Johan, "Separatist Creditors Problems on Postponement of Debt Payment Obligations Based on the Supreme Court's Decree Number 30/KMA/SK/1/2020," *Fiat Justisia: Jurnal Ilmu Hukum* 15, no. 3 (2021): 207-220.

Apart from the legal consequences of the decision Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst received by the debtor, this of course also has an impact on creditors, namely the party owed by the debtor. In this case, based on the findings of the December 2020 financial report according to the management team, the debtor's assets are greater than his obligations to creditors, and the debtor must pay the debt in accordance with the provisions stipulated in Article 259 Paragraph (1) of Law Number 37 of 2004 concerning Bankruptcy and PKPU. Even though there is no confirmation in the decision in concrete form as to the repayment mechanism or outlined in the judge's decision and management fees, this is the primary part that is included in the decision considering that the PKPU application was carried out due to the debt of the debtor who stated that he was unable to pay the debt to the creditor before the report was found. financial statements that can be revoked PKPU status from PT.Triyasa Nagamas Farma.

Looking at the overall explanation of the legal consequences received by debtors and creditors, they have the advantage of one another, that is, the debtor is not threatened with bankruptcy so that his company can still maintain the company and start paying back debts to creditors.

V. Conclusion

PT. Triyasa Nagamas Farma's request, which was granted by the Central Jakarta Commercial District Court, certainly has legal consequences that will be accepted by creditors and debtors. Attachment to letter Number: 002/MS-TFN/PKPU/IV/2021 dated 6 April 2021 is the basis for applying for PKPU revocation which was granted by the supervisory judge and stated in his decision Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga .Jkt.Pst Central Jakarta Commercial District Court, with the granting of PT.Triyasa Nagamas Farma's request in decision Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst it is necessary to review the legal consequences that occurred to debtors and creditors after being granted the revocation of PKPU on PT.Triyasa Nagamas Farma.

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Apart from the legal consequences of the decision Number: 53/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst received by the debtor, this of course also has an impact on creditors, namely the party owed by the debtor. In this case, based on the findings of the December 2020 financial report according to the management team, the debtor's assets are greater than his obligations to creditors, and the debtor must pay the debt in accordance with the provisions stipulated in Article 259 Paragraph (1) of Law Number 37 of 2004 concerning Bankruptcy and PKPU. Even though there is no confirmation in the decision in concrete form as to the repayment mechanism or outlined in the judge's decision and management fees, this is the primary part that is included in the decision considering that the PKPU application was carried out due to the debt of the debtor who stated that he was unable to pay the debt to the creditor before the report was found. financial statements that can be revoked PKPU status from PT.Triyasa Nagamas Farma.

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