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APPLICATION FOR DISSOLUTION OF LIMITED COMPANY BY THE ATTORNEY WITH THE REASON OF VIOLATION OF PUBLIC INTEREST"

Dita Herlina Sari, Rahmida Erliyani, Anang Shophan Tornado

Prodi Magister Kenotariatan, Fakultas Hukum, Universitas Lambung Mangkurat

Abstrak

The purpose of doing this research is to analyze first, How is the measure of violating the public interest as a reason for the attorney to dissolve a limited liability company; and secondly, what are the legal steps for a limited liability company that was filed for dissolution by the Attorney General's Office on the grounds that it violated the public interest. First Research Results because the definition of public interest is still dynamic and keeps up with the times and in UUPT does not explain the definition of public interest in detail. then the measure of violating the public interest is taken from the law which provides a definition of public interest in the Land Law, the Prosecutor's Law, the State Administrative Court Act. So that if a Limited Liability Company violates the understanding of a public interest as described in the law, the Limited Liability Company will automatically violate the Public Interest. Second: The legal steps taken are filing an objection in court on the basis that the dissolved Limited Liability Company can still carry out re-management and improve the company even better so that it can operate again in accordance with applicable regulations.

Kata Kunci: Dissolution of PT , Prosecutor's Authority , Public interest.

INTRODUCTION

An economy that is organized based on economic democracy with the principles of togetherness, fair efficiency, sustainability, environmental insight, independence, and by maintaining a balance of progress and national economic unity, needs to be supported by strong economic institutions in the framework of realizing people's welfare.

In addition, in order to further enhance national economic development and at the same time provide a solid foundation for the business world in dealing with world economic developments and advances in science and technology in the current era of globalization and which will continue in

*Correspondence Address : ditaherlinasari@gmail.com
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the future, it is also necessary to be supported by a limited liability company institution that can guarantee the implementation of a conducive business climate which is of course driven within a solid framework of laws governing limited liability companies.[2]

A limited liability company is one of the most popular forms of company in business and is most widely used by business people in Indonesia in carrying out business activities in various fields.[3]

Munir Fuady stated that ''doing business'' by forming a Limited Liability Company, especially for serious business or big business, is the most common business model, so it can be ascertained that the number of Limited Liability Companies in Indonesia far exceeds the number of other businesses such as firms, Limited Partnership, Cooperatives and others.[4]

To carry out its business activities, a limited liability company consists of several organs. According to Frans Satrio Wicaksono, the internal organs of a limited liability company consist of a general meeting of shareholders (GMS), directors and commissioners. The Board of Directors is a company organ that is fully responsible for managing the company for the interests and objectives of the company, and represents the company, both inside and outside the court, in accordance with the provisions of the articles of association. Meanwhile, the commissioner is an organ of the company whose job is to carry out general and/or specific supervision and provide advice to the directors in running the company.

Limited liability for founders or shareholders for personal assets provides benefits for shareholders not to need to know or give approval from the founders or shareholders for any activities of the management of the limited liability company. Founders and shareholders can play a role in directing the company's policy lines in the GMS which is held every year in the form of an annual general meeting of shareholders (RUTPS).[5]

The dissolution of the company based on the decision of the GMS is proposed by the Board of Directors, Board of Commissioners or 1 (one) shareholder or more representing at least 1/10 (one tenth) of the total shares with voting rights. The GMS decision regarding the dissolution of the company is valid if it is taken based on deliberation for consensus and/or attended by at least ¾ (three quarters) of the total number of shares with voting rights present or represented at the GMS and approved by at least ¾ (three quarters) of the total sound issued.

In the event that the dissolution of the company occurs based on a decision of the GMS, the period of establishment specified in the articles of association has ended or with the revocation of bankruptcy based on a decision of the commercial court and the GMS does not appoint a liquidator, the Board of Directors acts as the liquidator.

The dissolution of the company must be followed by liquidation carried out by the liquidator or curator; and the

[2] Frans Satriyo Wicaksono. 2009.*Responsibilities of Shareholders, Directors, and -Commissioners of Limited Liability Companies (PT).*Jakarta: visimedia. p. 1-2.

[3] Adil Samandani. 2013.*Fundamentals of Business Law*. Jakarta: Media Discourse Partners, page 43

[4] Munir Fuady. 2003.*New Paradigm Limited Liability Company*. Bandung: Citra Aditya Bakti, page 1

[5] Frans Satrio Wicaksono.*On. Cit.* Matter. 6-7.

company cannot take legal action, except in the case of settling all the company's affairs related to liquidation, and if it turns out that members of the Board of Directors, Board of Commissioners and the Company violate this, then they can be subject to legal responsibility jointly and severally.

Dissolution of a company that occurs due to bankruptcy revocation, the commercial court can at the same time decide to dismiss the curator in accordance with the provisions of the Bankruptcy and Suspension of Obligations for Debt Payment.

Law No. 37 of 2004 concerning Bankruptcy and Suspension of Debt Obligations, in particular article 2 paragraph (2) authorizes the prosecutor's office as the State Attorney to apply for a declaration of bankruptcy in the public interest.

According to Riska Wijayanti, the prosecutor who handles civil cases, including bankruptcy cases, is the State Attorney. The Attorney General's Office gives authority to the Prosecutor to carry out their duties and powers in the field of Civil and State Administration, so that it is known as the State Attorney Attorney (JKN).[6]

Sudargo Gautama stated that a bankruptcy declaration decision is a general confiscation of the debtor (does not cause the debtor to be under custody), except for the confiscated assets which become bankrupt assets and are in the hands of the Curator.[7]

According to Alvin Victor Pandiangan, the law has given legal standing or legitimacy for the attorney in court to request liquidation for the termination of a company because the company has violated the public interest or acted in excess of the provisions of the company law.[8]

According to I Bagus Putra Gede Agung, the authority of the prosecutor's office in carrying out applications for limited liability companies has been regulated in Article 32 of Law number 16 of 2004 concerning the prosecutor's office (hereinafter referred to as the prosecutor's law) which states "In addition to the duties and powers that have been regulated in this law, the Attorney General's Office can be entrusted with other duties and authorities based on law'' and emphasized in Article 146 paragraph (1) UUPT which states that the District Court can dissolve a Limited Liability Company at the request of the Prosecutor on the grounds that the Limited Liability Company violates the public interest or acts that violate the law. -law.[9] The dissolution of a Limited Liability Company by the Attorney General's Office on the grounds that it violates the public interest has not been explained either in the Limited Liability Company Law or the Attorney General's Law. Based on the things described above, it is necessary to formulate and limit the issues that will be discussed in this study as follows. Second, What legal steps for a limited liability company proposed for

[6] Riska Wijayanti. (2016). Implementation of State Attorney Attorney Arrangements in Handling Bankruptcy Cases at the Banjarmasin District Attorney.*Journal of Law Reform* , Vol 8 No.2. h.2

[7] Sudargo Gautama, 1998, *Comments on Indonesia's New Bankruptcy, Bandung*, PT. Citra Aditya Bakti, page 3.

[8] Alvin Victor Pandiangan. (2022). The Authority of the Attorney General of the Republic of Indonesia in Dissolving a Limited Liability Company for the Public Interest*. Dharma Agung Journal* , Flight. 30, No. 3, h.2

[9] I Bagus Putra Gede Agung. (2020). Prosecutor's Authority to Submit Request for Dissolution of Limited Liability Company*. Journal of Kertha Semaya* , Vol.8, No.6, h.3

dissolution by the Attorney General's Office on the grounds that it violates the public interest?

METHOD RESEARCH

This research uses a normative research type with a statutory approach and a conceptual approach the type of research in this case is the ambiguity of the law, the statutory regulations on the subject matter already exist but are not yet clear. The ambiguity of the law in question is that in the law it is not explained further about how the measure violates the public interest which is the reason for the Attorney's Office to dissolve a Limited Liability Company. The legal material used is Primary Legal Material, namely the Civil Code (*Official Gazette* 1847 Number 23); Law Number 40 of 2007 concerning Limited Liability Companies. Law Number 11 of 2021 concerning the Prosecutor's Office, while Secondary Law materials are in the form of articles, books, opinions of legal experts, as well as several studies related to this research.

ANALYSIS AND DISCUSSION

Violation Of Public Interest As A Reason For The Ago To Dissoluze A Limited Company

The dissolution of a Limited Liability Company by the Public Prosecutor's Office for the sake of public interest, as explained in the previous sub-chapter, is contained in Article 146.

In the elucidation of Article 146 paragraph (1) letter a which mentions violating the public interest, it is not explained in more detail what it means, it means that the purpose or definition of public interest in Law Number 40 of 2007 concerning Limited Liability Companies takes the general meaning of the principle of interest. the general public, as explained in the first sub-chapter on the public interest in the legal system in Indonesia.

Initially, the notion of the public interest was an elaboration of the concept of democracy, in a democratic constitutional system, state authority derives from the consent of the people who are governed (authority is derived from the consent of the governed). Therefore, the State Administration must serve the community in such a way as to strengthen the integrity and processes that take place in a democratic society. The public interest is a solid foundation for the behavior of the state administration because it is actually this interest that is the best means of maintaining the existence of the state. If values related to the public interest are abandoned and personal interests are highlighted, fiction, disputes and upheaval cannot be avoided. It is clear that the legitimacy of the actions of public officials will get a good place if they refer to the public interest. As state philosophers and experts, they even dare to guarantee that the public interest is a good guide in maintaining the stability of government. The public interest will only be realized if every public official has an insight into public services (sense of public service). This insight will place an official or government employee as a servant of the state and at the same time a servant of the community. Power and position are no longer the goals pursued by officials. Power and position are achieved solely to obtain broad opportunities to serve the interests of society or the welfare of the people. From here officials can carry out the mandate and do good for fellow human beings.[10]

[10] Apriliany, "Bankruptcy Application for the sake of the Public Interest in the Perspective of the Principles of the Public Interest." *cit.*

Such as the public interest is the interest of the nation, state and society which must be realized by the government and used as much as possible for the prosperity of the people. The purpose of the principle of the public interest is to create order, security and comfort for the entire community so that they can become good citizens. The use of the Principle of the Public Interest Principle is to give an appreciation to the community for carrying out the law that has been given, but the punishment that is carried out will also not be bound by what has been given by a country itself. The state was founded in the public interest and law is the main means of realizing that goal. One of the main issues that was often questioned in the past was regarding the definition of public interest. The definition of interests is the interests of society as a whole which has certain characteristics, including all public facilities for the functioning of civilized life.[11]

From an etymological point of view, according to the Indonesian Dictionary, public interest comes from the word important, which means very necessary, very important (prioritized) while the word general means the whole, for anyone, the human audience, the wider community. The general interest is that state law is not bound by any territorial boundaries of a country because the law adapts itself to all circumstances and events that concern the public interest. Including the interests of the nation and state as well as the common interests of the people, taking into account social, political, psychological aspects on the basis of the principles of National Development with due observance of National Resilience and Archipelagic Outlook. The principle of public interest is the principle that bases itself on the authority of the state to protect and regulate interests in people's lives. According to John Salindeho (Oloan Sitorus and Dayat Limbong) said that the standard definition of public interest. In simple terms, it can be interpreted that the public interest can be said to be for the needs, needs or interests of many people or broad social goals. But too general formulas have no limits. Furthermore, John Slindeho made his own formulation regarding the public interest including the interests of the nation and the state and the common interests of the people by paying attention to social, political and human security aspects on the basis of the principles of national development with due observance of national resilience and the insight of the archipelago.[12]

In the context of the Attorney General's authority, he can set aside cases in the public interest. At least it is reflected in Article 35C of Law Number 16 of 2004 concerning the Attorney General's Office. That article reads that the Attorney General has the duty and authority to set aside cases in the public interest. In the explanation section it is stated that "public interest" is the interest of the nation and state and/or the interests of the wider community. Setting aside cases, according to the elucidation of Law No. 16 of 2004, is an implementation of the opportunity principle that can only be carried out by the Attorney General after taking into account suggestions and opinions from state power agencies that have a relationship with the problem.[13]

The existence of the concept of the principle of public interest and the principle of benefit is a principle to provide welfare for all citizens, but to complement this principle where all

[11] *Ibid.*

[12] *Ibid.*

[13] Malagani, "Reasons for Public Interest Termination of a Case."*cit*.

activities or policies implemented by the government must be based on statutory regulations. Since the adoption of the concept of the welfare state, the government has been given the authority to intervene and be responsible for the general welfare of every citizen. The term welfare state is a form of state responsibility for the welfare of its citizens. As in the Encyclopedia Britannica, the welfare state is defined as a concept of government in which the state holds the key and role in maintaining and advancing the economic and social welfare of its citizens.[14]

The principle of public interest is a principle based on the authority of the state to protect and regulate interests in social life. In this case the state can adapt to all circumstances and events related to the public interest. So the law is not related to the boundaries of a country. This principle is needed for the community that events that are a burden to the local community should be in the common interest to regulate and protect any incidents that have occurred. One of the principles in legal theory applied in the legislation of a country. The principle of public interest applies universally in all countries in the world, although its application in concrete legal actions is not always the same between one country and another. This thesis attempts to explain what are the criteria for public interest, how the principle of public interest is applied in Indonesian positive law provisions, what legal problems arise in the criteria for public interest. The principle based on the authority of the state to protect and regulate interests in social life. In this case the state can adapt to all circumstances and events related to the public interest. So the law is not related to the boundaries of a country. This principle is needed for the community that events that are a burden to the local community should be in the common interest to regulate and protect any incidents that have occurred.[15]

One example of the dissolution of a Limited Liability Company for reasons of violating public interest through the court, namely in the Decision of the Central Jakarta District Court Number.66/Pdt.Jkt.Pst dated 21 April 2022, the Central Jakarta District Court Judge granted the applicant's request (Central Jakarta District Attorney) by stipulating the dissolution PT. Bedjo Makmur Bersama (PT. BMB). as well as the actions of PT. BMB violates the public interest and or violates laws. In the ruling of the district court, this is a follow-up to the Head of the Central Jakarta District Attorney's Office through the State Attorney Team who filed an application for the dissolution of PT. BMB to the Jakarta District Court.

PT.BMB has been proven to have committed the crime of embezzling tax invoices which caused the state to suffer losses which included violating public interests and violating laws

LEGAL STEPS FOR LIMITED COMPANY THAT WAS PROPOSED FOR DISSOLUTION BY THE ATTORNEY ON THE REASON OF VIOLATION OF PUBLIC INTEREST

The existence of a Limited Liability Company (PT) as a form of business entity in the world of business and trade has a very important and strategic role in driving development

[14] Agustina et al., "Juridical Review of the Reasons for Rejecting the Compulsory Vaccination Policy for Covid-19 from the Principles of Benefit, Public Interest and Human Rights (HAM)."*City*

[15] Apriliany, "Bankruptcy Application for the sake of the Public Interest in the Perspective of the Principles of the Public Interest."*City*

activities in the economic field, especially in the face of today's increasingly complex globalization of the world economy. Currently PT is the most preferred form of business entity, apart from its limited liability, PT is also a business entity in the form of a legal entity whose capital consists of shares (associated capital), so that the law stipulates that the shares must be paid up. so that in carrying out its business it is able to function in a healthy, efficient and effective manner.[16]

The position of the Attorney General in general and in particular, the position of the Attorney General in the constitutional system in Indonesia creates its own ambivalence in the world of law enforcement in Indonesia. As a government institution that exercises state power in the field of prosecution, from a positional standpoint, it implies that the Attorney General's Office is an institution that is under an executive authority. Meanwhile, when viewed from the perspective of the Attorney's authority in carrying out prosecutions, it means that the Prosecutor's Office exercises judicial power. In relation to the meaning of the Prosecutor's Office in exercising state power in the field of prosecution independently, the elucidation of Article 2 paragraph (1) of Law Number 16 of 2004 explains that the Prosecutor's Office in carrying out its functions, duties and authorities is independent from the influence of government power and the influence of other powers. This provision aims to protect the profession of a prosecutor. In its implementation, the Law on the Prosecutor's Office itself places the Attorney's Office in a ambiguous (problematic, ambiguous) position because it has a double duty. On the one hand, the Attorney General's Office is required to carry out its functions and authority independently. On the other hand, this independence can be vulnerable if the government is not truly committed to upholding the rule of law in Indonesia, considering that the Attorney General's Office is an institution under executive power. In the end, this double duty (double obligation) often raises doubts about the objectivity of the Adhyaksa corps in making various important decisions related to the handling of cases involving the interests of the Government. Many people think that it is impossible for the Attorney General's Office to carry out its functions, duties and authorities apart from the influence of other powers, because the position of the Attorney General's Office is under executive power.[17]

The form of company Limited Liability Company is the most popular and dominant form of company. However, in the event of dissolution, there are Legal Consequences which are considered positive or have advantages, namely the benefits obtained when establishing a Limited Liability Company from an economic and juridical perspective are that if the Limited Liability Company is bankrupt, then the assets that can be executed are only limited to the assets owned by the Limited Liability Company. , not to be executed on the personal assets of the founders/shareholders, the Board of Commissioners and the Board of Directors. In a Limited Liability Company founders/shareholders, the Board of Commissioners and the Board of Directors have their respective rights and obligations, the Directors are in

[16] Safarni Husain, "Merger of Limited Liability Companies Without Prior Liquidation According to Law Number 40 of 2007 Concerning Limited Liability Companies,"*Law Treatise* 7, no. 1 (2011): 116–34.

[17] Yusuf et al., "Position of the Prosecutor as a State Lawyer in the Civil and State Administration."*City*

charge of carrying out all company activities and representing the company, both inside and outside the court, while the Commissioners are in charge of general and/or special supervision in accordance with the articles of association and provide advice to the Board of Directors, and if the Limited Liability Company is sued by a third party in court, then the Limited Liability Company is responsible, not as an individual.[18]

The reasons for business actors choosing a Limited Liability Company include limited liability. The meaning is emphasized in Article 3 paragraph (1) of Law Number 40 of 2007 concerning Limited Liability Companies, namely that business actors as owners and/or shareholders of the Company are not personally responsible for agreements made on behalf of the company and are not responsible for the company's losses. exceeds the value of the shares it owns. Another reason for choosing a Limited Liability Company is because of separate assets. The Company has separate assets from the personal assets of its management and shareholders.[19]

Limited Liability Company (PT) is a legal subject that can carry out legal actions or hold or with various parties. As an independent legal subject, PT can carry out legal actions or engagements with third parties. Therefore, in carrying out its business activities, PTs often carry out lending and borrowing activities to meet capital needs. The company's loan is a PT debt agreement, which must be returned at maturity. However, sometimes the PT cannot repay the loan to the creditor. Thus giving rise to debt disputes that require immediate settlement. PT is an independent legal entity and is an association of shareholders created by law and enforced as pseudo-humans. As a legal entity, PT is authorized to receive, hold and transfer assets, sue or be sued, and carry out other authorities granted by applicable law.[20]

A limited liability company as a business entity has advantages over other business entities, one of which is the existence of legal certainty which has a positive impact on the continuity of a limited liability company, the management of a limited liability company, and the responsibilities of a limited liability company. The existence of a limited liability company is one of the important pillars in the implementation of national development in the economic sector. The limited liability company was established based on an agreement by a group of people who agreed to establish a business entity in the form of a limited liability company. from one person, but the capital is divided into several or a number of shares. This is because a limited liability company was established based on an agreement, so there are parties that make the agreement, which means that there are more than one or at least two people or two parties to the agreement, as stated in Article 1313 of the Civil Code (hereinafter referred to as the Civil Code). Based on this, then in a limited liability company there are several shareholders. The organs of a limited liability company consist of the General Meeting of Shareholders (hereinafter referred to as the GMS), the Board of Directors and the

[18] Permatasari, "Legal Consequences of a Limited Liability Company Established by a Husband and Wife without a Marriage Agreement."*City*

[19] Oktavia, "Legal Consequences of Differences in Limited Liability Company Data Between Notary Deeds and Company Registers."*City*

[20] Purbandari Purbandari, "Legal Responsibilities of Limited Liability Companies (Pt) Declared Bankrupt,"*E-Journal Widya Yustisia* 1, no. 1 (Mei 2014): 29–41.

Board of Commissioners. Each of these organs has different authorities as regulated in the UUPT. Each organ of a limited liability company has rights and obligations regulated in the UUPT. The GMS is an organ of a limited liability company that has powers that are not granted to the Board of Directors or the Board of Commissioners within the limits specified in the UUPT and/or the articles of association.[21]

Limited Liability Company is a legal entity. The main characteristic of a legal entity is the separation between the assets of the legal entity and the personal assets of the shareholders. Thus, the shareholders are not personally responsible for the engagement made on behalf of the legal entity and are also not responsible for the loss of the legal entity exceeding the value of the shares that have been included. A Limited Liability Company has the main characteristic that a Limited Liability Company is a legal subject with legal entity status, which in turn carries limited responsibility for shareholders, members of the Board of Directors and Commissioners, namely the amount of shares that are included in the Company. Shareholders of a limited liability company are not personally responsible for the engagement made on behalf of the limited liability company and are not responsible for the limited liability company's losses in excess of the shares they own. Shareholders are only responsible for the amount of the deposit or all of the shares they own and do not include their personal assets. However, in certain cases it is possible to cancel the limited liability if it is proven that the following things have happened: The requirements for the company as a legal entity have not been or have not been fulfilled; The shareholders concerned, either directly or indirectly, use the company for personal gain in bad faith; The shareholder concerned is involved in an unlawful act committed by the company; or the shareholders concerned either directly or indirectly unlawfully use the company's assets, which results in the company's assets being insufficient to pay off the company's debts. In order to achieve the aims and objectives of establishing a limited liability company, it must pay attention to several requirements stipulated in the Limited Liability Company Law.[22]

Article 1 paragraph (1) of the Company Law, states that a Limited Liability Company is a legal entity which is a partnership of capital, established based on an agreement, conducting business activities with an authorized capital which is entirely divided into shares and fulfills the requirements stipulated in the Company Law and its implementing regulations. The definition of a legal entity is an entity that exists because of the law where legally it is considered like a human being who can be held accountable when carrying out legal actions, which is bound by certain obligations and rights. So if the regulations governing the Limited Liability Company are not complied with, it cannot be said to be a legal entity.[23]

The purpose of dissolving a Limited Liability Company is that the company as a legal entity has committed an act that violates laws and regulations, there are legal defects in the deed of

[21] Devianti, Suryanti, and Afriana, "Dissolution of a Limited Liability Company Submitted by Shareholders Who Have a Balanced Percentage of Shares Through a Court Order."*City*

[22] Sinaga, "Basic Matters of Establishing a Limited Liability Company in Indonesia."*City*

[23] Irma Shinta Wiranti, "Legal Position of a Limited Liability Company After the Decree on the Approval of Its Establishment is Revoked,"*Jurtama* 1, no. 2 (31 August 2019): 112–27, https://doi.org/10.33121/jurtama.v1i2.918.

establishment, and it is impossible for the company to continue. Even the prosecutor, as explained earlier, has the authority to request that a Limited Liability Company be dissolved. The prosecutor's request in this context is an attempt to take legal action against a limited liability company that is suspected of violating the public interest or violating the applicable laws and regulations. This can be done by the Prosecutor's Office through efforts to file lawsuits or other legal actions, with the aim of enforcing the law and ensuring that the limited liability company fulfills its legal obligations. This application is usually made after an examination and investigation has been carried out on the limited liability company concerned and indications of violations have been found.[24]

In the process of dissolving the company, in practice there are many obstacles, especially various problems between the organs within the company, so that it is possible to choose a court order as a way to dissolve the company. Conflicts of interest that often occur are due to balanced share ownership in the limited liability company. Balanced ownership occurs because UUPT No. 40 of 2007 does not specify specifically the amount of shares that can be owned by shareholders but only stipulates the condition that the founders of a company must be 2 (two) or more people. PT which is owned by 2 (two) shareholders with balanced share ownership will certainly find it difficult to reach a quorum in the event that one of the shareholders does not approve of the proposed GMS and circular decisions where there is disharmony between the 2 (two) shareholders.[25]

The dissolution of a Limited Liability Company has been facilitated by Law Number 40 of 2007 concerning Limited Liability Companies. A PT does not always run well because its sustainability is very dependent on various factors, both internal and external. Internal factors usually come from conditions of mismanagement and fraud committed by PT internal parties themselves, such as the General Meeting of Shareholders (GMS), Commissioners, Directors, employees, or other parties who indirectly control the company. Meanwhile, external factors can come from conditions beyond the PT's reach or control, such as government policies or macroeconomic conditions, both on a national scale and on the flow of the world economy. Challenges in running a PT can also come from a legal perspective. At present, many realities show that not everyone who establishes a PT understands the legal side or elements attached to a PT. It is not surprising that many companies have finally gone out of business not only because of internal and external risks, but because they do not understand the legal consequences inherent and applicable to PT.[26]

Chapter X of the Company Law on Dissolution, Liquidation and Expiration of Legal Entity Status does not provide a definition of what is meant by dissolution and liquidation. Dissolution and liquidation cannot be carried out at the same time. Company debts must be repaid and bills must be billed, so that real assets are in cash. Assets consist of

[24] Juliana, Arba, and Djumardin, "Dissolution of a Limited Liability Company (PT) Foreign Investment According to Positive Law in Indonesia."*City*

[25] Yosephin, "Juridical Analysis of the Dissolution of a Limited Liability Company (PT) that is not in operation."*City*

[26] Liuw, "Legal Review of the Dissolution of a Limited Liability Company based on a Court Order."*City*

fixed assets and other assets that must be sold to become cash. All rights must be in the form of cash (cash), must be liquit (liquid), to be distributed to shareholders in proportion to the value of the shares owned by each. Of course, these activities cannot be carried out immediately, but rather "cleaning up" actions are needed and it takes time to carry out these tidying up. This grace period prior to dissolution to undergo settlement is called the company's "liquidation" grace period.[27]

Legal steps or procedures for dissolving a Limited Liability Company by the Attorney General's Office for violating the public interest have also been regulated in Law Number 40 of 2007 concerning Limited Liability Companies. According to the elucidation of Article 146 letter c of Law Number 40 of 2007, to say that a company is not operating is the explanation of Article 146 letter c the first point which says that a company that has not carried out business activities (non-active) for 3 (three) years or more, as evidenced by a letter of notification submitted to the tax agency. Article 1 number 5 in conjunction with Article 92 in conjunction with Article 98 of the Company Law No. 40 of 2007 explains that the board of directors is a company organ that is authorized and fully responsible for managing the company, in accordance with the aims and objectives of the company and represents the company, both inside and outside the court according to with the provisions of the Articles of Association. Article 97 paragraph (2) also explains that the management carried out by the directors must be carried out in good faith and with full responsibility. So it is also clear that the board of directors has the authority to submit a letter to the tax agency stating that a PT is no longer operating so that the court can grant the request for the dissolution of the PT through a court order. In Article 146 paragraph (1) letter c providing legal standing capacity to shareholders, directors or the board of commissioners to apply for the dissolution of the company to the district court, the elucidation of Article 146 paragraph (1) letter c explains that, the dissolution of a company through a court order must comply with one of the conditions is that the company does not carry out business activities (non-active) for 3 (three) years or more, as evidenced by a notification letter submitted to the tax agency. In notifying the tax agency, the elucidation of Article 146 paragraph (1) letter c point a does not explicitly state that only the board of directors is the organ of a PT that has the right to submit letters to the tax agency. So in the absence of an affirmation that it is the directors who are PT organs that can deliver letters. to the tax agency regarding the inactivity of the PT, will open up the possibility for other organs to make the submission.[28]

The authorized capital of the company is the amount of capital stated in the deed of establishment up to the maximum amount when all shares are issued. In addition to the authorized capital, a Limited Liability Company also has issued capital, paid-up capital and paid-in capital. Issued capital is the amount agreed to be included, which at the time of its establishment was the amount included by the founding companies. Paid-up capital is the capital included in the company. Paying capital is capital that is manifested in the

[27] Hapsari, Sihabudin, and Santoso, "Legal Protection of Shareholders in the Application Process for the Dissolution of a Limited Liability Company to the Court: Study of Decision Number: 534 K/Pdt/2014."*City*

[28] Yosephin, "Juridical Analysis of the Dissolution of a Limited Liability Company (PT) that is not in operation."*City*

amount of money. In addition to separate company assets and equity owners, there is also a separation between company owners and company managers. Management of the company can be handed over to experts in their fields in a professional manner. The organizational structure of a Limited Liability Company consists of shareholders, directors and commissioners. In a PT, the shareholders delegate their authority to the directors to run and develop the company in accordance with the company's objectives and line of business. In connection with this task, the directors are authorized to represent the company, enter into agreements and contracts and so on. If there is a very large loss (above 50%), the board of directors must report it to shareholders and third parties, to be held in a meeting. It is this loss above 50% that must be avoided, even as much as possible the PT must be avoided in a state of bankruptcy.[29]

In the case of dissolving a Limited Liability Company, according to Article 142 Paragraphs (1), (2), (3), and Paragraph (4) of Law No. 40 of 2007 concerning Limited Liability Companies, the basis for the termination of a company due to a decision of the General Meeting of Shareholders (GMS), the period of establishment specified in the articles of association has ended, Court Stipulation and revocation of bankruptcy based on a commercial court decision that has permanent legal force where the bankruptcy assets of a limited liability company not enough to pay bankruptcy costs. The dissolution of a Limited Liability Company often occurs due to a Court Decision declaring a Company or Limited Liability Company Bankrupt because the bankrupt assets of a company that has been declared bankrupt are in a state of insolvency as stipulated in the UUPT and because the company's business license is revoked, thus requiring the Company to carry out liquidation in accordance with the provisions of the laws and regulations invitation. As previously explained, and reiterated that the dissolution of a Limited Liability Company does not result in the Limited Liability Company losing its status as a legal entity. Article 143 Paragraph (1) states that a new Limited Liability Company will lose its status as a legal entity until liquidation is completed and the liquidator's accountability is accepted by the GMS or the Judicial Commission. Before the liquidation process is completed and accountable to the GMS or Court by the Liquidator, the legal entity Limited Liability Company still exists.[30]

In the law of limited liability companies in Indonesia, the dissolution of a limited liability company is a legal institution regulated in Article 142 UUPT. The principle of bankruptcy and this perspective is the final legal institution for the settlement of company debts that are no longer able to be paid, after other solutions have been sought as a result of the company's financial difficulties. Meanwhile, if examined from the interests of creditors, bankruptcy is an attempt to regulate the further implementation of the distribution of company assets to pay the company's debts, as stipulated in Articles 1131 and 1132 of the Civil Code. These two articles complement each other in that although all concurrent creditors have the right to pay off their bills from each of the debtor's assets, each creditor is not

[29] Anggraeni, "Legal Consequences That Occur After Bankruptcy in Limited Liability Companies."*City*

[30] Utomo, "The Position of a Limited Liability Company that Remains Active in Running the Company (Going Concern) After Bankruptcy.". *City*

justified by law to compete with each other or fight strongly to control or take over the assets of the debtor in order to get adequate repayment. larger, because all of the debtor's assets by law must be distributed pro rata parte to all existing concurrent creditors by the curator.[31]

Legal certainty in the Limited Liability Company Law No. 40 of 2007 article 143 which explains that because a dissolved company is still recognized as a legal entity, the company can be declared bankrupt and the liquidator will then be replaced by a curator. The bankruptcy statement does not change the status of the Company which has been dissolved and therefore the Company must be liquidated. Share ownership cannot be separated, where the shareholder is also entitled to sign a notification letter that the company has not carried out business activities (inactive) for more than 3 years, especially since the directors and commissioners are in fact no longer active; The party authorized to declare that a PT is inactive is the Board of Directors, if the Directors are still active, if the Directors are not active, then the one who declares it is the Commissioner, if the Directors and Commissioners are not active, then the one who declares it is the Shareholders.[32] So that if the context is simply "dissolution", it has not yet reached the liquidation stage and the loss of the status of a Limited Liability Company legal entity, then procedurally or formally, the Limited Liability Company still exists.

CONCLUSION

Size Violates Public Interest as the reason for the Attorney's Office to dissolve a Limited Liability Company. because the definition of public interest is still dynamic and keeps up with the times and the UUPT does not explain in detail the meaning of the public interest. then the measure of violating the public interest is taken from the law which provides a definition of public interest in the Land Law, the Prosecutor's Law, the State Administrative Court Act. So that if a Limited Liability Company violates the understanding of a public interest as described in the law, the Limited Liability Company will automatically violate the Public Interest. The Legal Steps for the Limited Liability Company proposed for dissolution by the prosecutor on the grounds that it violates public interest is to file an objection in Court on the basis that the Limited Liability Company which has been dissolved can still carry out re-management and improve the company so that it can operate again in accordance with the regulations. apply.

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[31] Andani, "Dividends of Limited Liability Companies Not Distributed to Shareholders as Debt in Bankruptcy."*City*

[32] Kurniawan, "Legal Protection of Shareholders' Rights in Dissolving Companies Based on Law Number 40 of 2007 concerning Limited Liability Companies (Case Study of Supreme Court Decision Number 1618 K/PDT/2016)."*City*

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