

Application of The Principle of Justice in Cases of Transfer of Land Rights Based on A Sales Receipt

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Abstract. Underhand land sales transactions evidenced only by simple sales receipts as proof of payment often give rise to legal issues in Indonesian society. This research uses a normative juridical method with a statutory approach and case studies of court decisions related to land sales disputes based solely on sales receipts. This research aims to analyze the position of sales receipts as evidence in proving the transfer of land rights, as well as the application of the principle of justice in the transfer of land rights based on receipts. The results of the study indicate that receipts only serve as underhand deeds with limited evidentiary power, namely as proof of payment or the existence of a sales and purchase agreement, but cannot be used as a direct basis for registering the transfer of land rights at the land office. However, in practice, the court can recognize the validity of land sales based on receipts as long as the valid conditions of the agreement according to Article 1320 of the Civil Code are met. Thus, receipts can function as supporting evidence in civil disputes, but do not replace the obligation to make a PPAT deed as a formal requirement for the transfer of land rights.

Keywords: land deed official; land sale and purchase; proof; receipt; transfer of rights

1. INTRODUCTION

Indonesia, as an agrarian country where the majority of the population works in agriculture, naturally has a close relationship with land. Essentially, all land within the territory of the Republic of Indonesia is ultimately controlled by the state as an organization of people's power and is used for the greatest possible prosperity of the people, as stated in Article 33 paragraph (3) of the 1945 Constitution. Law Number 5 of 1960, commonly known as the Basic Agrarian Law (UUPA), is a manifestation of the national land law policy mandated by the Constitution. With the

enactment of the UUPA, the land management system in Indonesia underwent simplification and unification of the legal system by eliminating the practice of colonial-style land registration (Santoso, 2020).

The definition of land itself is not explicitly explained in the Basic Agrarian Law (UUPA). However, the UUPA defines land as the earth. In the sense of earth, it includes not only the surface of the earth but also the subsurface and what is under the water (See Article 1, paragraph (4) of the UUPA). This means that land rights according to the UUPA are rights that authorize the use of land, as well as the

earth's body and water and the space above it, only as needed for purposes directly related to the use of the land within the limits stipulated by this law and higher legal regulations (See Article 4, paragraph (2) of the UUPA). Thus, what is meant by land in law is the surface of the earth, whereas land rights are rights over a certain portion of the earth's surface, encompassing measurable boundaries and dimensions (Harsono, 1995).

Land registration has the purpose of obtaining rights to land. The land rights obtained should be used and utilized to create something beneficial. The uses are varied, whether for residential purposes, farming, plantations, mining, and others. Because the uses are very broad and can extend even to water and everything beneath it, the Basic Agrarian Law (UUPA) provides the authority to utilize what exists down to below the earth's surface (Harsono, 1995).

The right to land has a characteristic, namely that it can be transferred and assigned to another party. The transfer of land rights has two forms: 'beralih' and 'dialihkan.' 'Beralih' refers to the movement of land rights from the rights holder to another party due to a legal event, such as the death of a land rights holder. Upon the death of the holder, the land rights legally pass to the heirs. The second, 'dialihkan,' means the transfer of land rights from the rights holder to another party due to a legal act, such as sale, gift, exchange, contribution to company capital (inbreng), and auction. (Santoso, 2010).

The transfer of land rights, as stipulated in Article 26 paragraph (1) of the Basic Agrarian Law in conjunction with Article 37 of Government Regulation Number 24 of 1997, can be conducted, among other ways, through the sale and purchase of land rights. The sale and purchase of land rights is a legal process of transferring land rights from one party (the seller) to another party (the buyer) accompanied by payment of a certain price. (Putriyadi & Masriani, 2022). In conducting buying and selling, Indonesian society applies the principle of trade according to customary law that is explicit, which means that the legal act of buying and selling is carried out in the presence of a customary leader (official) who handles land matters (or the customary

elder), whereas cash means that the transfer of rights from the seller to the buyer occurs immediately at the moment payment is made from the buyer to the seller (Nur Hayati, 2016) which was later adopted by the current national legal system.

In the process of buying and selling land rights, besides the transfer of ownership and possession of the land being traded, written proof is also required to demonstrate that the act of buying and selling land rights has occurred. Article 37 paragraph 1 of Government Regulation No. 24 of 1997 states, 'The transfer of land rights through sale can only be registered if proven by a deed made by a PPAT authorized according to the provisions of the prevailing laws and regulations.' This article mandates that in the buying and selling of land rights, in order to ensure legal certainty, it must be proved with an authentic deed made by an authorized PPAT, referred to as a PPAT Deed.

However, even though it is regulated in positive law, there are still many instances of buying and selling rights to land using informal evidence such as sales receipts. The use of receipts as proof of a legal act of buying and selling land rights is actually valid as long as it meets the requirements for the validity of an agreement outlined in Article 1320 of the Civil Code, namely: 1) Agreement of the parties involved; 2) Capacity to enter into a contract; 3) A specific subject matter; and 4) A lawful cause. The evidentiary power of a sales receipt is equal to that of authentic evidence if recognized by both parties, namely the seller and the buyer, which is the nature of informal evidence (see Article 1875 of the Civil Code).

A receipt is one type of written evidence. Proof in writing, besides authentic documents, also includes private writings (see Article 1867 of the Civil Code). A receipt for the sale and purchase of land rights falls under the category of private written evidence. Because it is a private document, a receipt for the sale and purchase is not sufficient to serve as the basis for transferring land rights at the land office. This is affirmed in Article 37 paragraph (1) of Government Regulation Number 24 of 1997, which states: The transfer of land rights through sale and

purchase can only be registered if proven by a deed made by an authorized Land Deed Official (PPAT) according to applicable laws and regulations. More recently, in Supreme Court Decision Number 312 K/Pdt/2017 and the Constitutional Court Decision, it was stated that a sale and purchase without an authentic deed cannot be carried out (Roza *et al.*, 2025).

Nevertheless, in handling a case, judges must also consider various perspectives so that the resulting decision fulfills the principle of justice. The principle of justice is a fundamental principle of the legal system that aims to ensure that everyone is treated fairly and equally before the law, as stated in Article 28D paragraph (1) of the 1945 Constitution (Erwanto *et al.*, 2024). In Decision Number 34/Pdt.G/2020/PN Dmk, the Panel of Judges examining and adjudicating the case stated in its decision: 1) the sale and purchase evidenced by a receipt dated May 8, 2016, as proof of payment for the sale of a piece of land located in Girimulyo Village, Nabire District, is valid and legally binding; 2) the plaintiff has the right to carry out the transfer of rights (name transfer) in the name of the plaintiff; and 3) ordered the National Land Agency (as a co-defendant) to record and process the transfer of rights (name transfer). In its decision, the Panel of Judges deviated from the provisions of Article 37 paragraph (1) of Government Regulation No. 4 of 1997 and allowed the transfer of rights (name transfer) to be carried out without a PPAT deed.

The Sale and Purchase Deed (AJB) from PPAT is an important document in land sale and purchase transactions as valid proof of the transfer of ownership rights from the seller to the buyer. The AJB holds higher legal force compared to a private deed (Rumadanu, 2025). It can therefore be said that even with a sales receipt that is private in nature, it is still very necessary to have a Deed of Sale and Purchase (AJB) from a Land Deed Official (PPAT). This study will discuss 'The Application of the Principle of Justice in Cases of Transfer of Land Rights Based on Sales Receipts,' where the main issue is that the seller's whereabouts are no longer known. As a result, the buyer and seller cannot make a sale and purchase deed for the land before the Land Deed Making Official, using the case study of Decision Number 34/Pdt.G/2020/PN Dmk,

which has permanent and binding legal force (inkracht).

The purpose of this study is to describe and analyze the concept of sales agreements for land rights based on receipts, as well as to explain and analyze the application of the principle of justice in the transfer of land rights on the basis of receipts.

2. METHOD

This study uses a legal research type. Peter Marzuki stated that legal research is the process of determining legal rules, principles, and doctrines to solve legal problems (Marzuki, 2017). In addition, this legal research aims to develop new theories and concepts to solve legal problems.

The type of normative legal research used in this study is normative juridical legal research, which examines the internal elements of positive law. After that, the problem method appropriate to the concept of the case being studied is used. The legislative approach, also known as the statute approach, involves reviewing all laws related to the legal issue being discussed.

3. RESULT AND DISCUSSION

Concept of Land Rights Sale and Purchase Agreement Based on Receipt Concept of Sale and Purchase of Land Rights

The transfer of land rights generally can occur for two reasons, namely: 1) legal acts and/or; 2) legal events. A legal act is a human action carried out consciously and intentionally, which ultimately gives rise to rights and obligations. Legal acts as referred to, which can cause the transfer of land rights, include, among others, sales transactions.

Buying and selling is included in the Civil Code, namely in the Third Book concerning Obligations. Although the term 'obligation' is used in the Third Book of the Civil Code, the definition of what an obligation is is not mentioned in any article in the Third Book of the Civil Code. (Setiawan, 1987). The definition of obligations can only be found from the opinions of legal experts as follows (Khairandy, 2013):

1. Subekti formulated that an obligation is a legal relationship between two or more people in which one party has

the right to demand something from the other party and grants the right to one party to demand something from the other, and the other party is obliged to fulfill that demand.

2. Setiawan stated that an obligation is a legal relationship of a property nature between two or more people, based on which one party has rights and the other party has duties regarding a performance;

3. Satrio stated that an obligation is a relationship in property law in which on one side there is a right and on the other side there is a duty. Article 1233 of the Civil Code states that an obligation can originate from a contract or from law. Obligations originating from a contract are classified into obligations that arise solely from the law and obligations that arise from human actions as stipulated in Article 1352 of the Civil Code. Furthermore, obligations arising from human actions consist of lawful human actions and unlawful actions. (Pasal 1353 KUHPerdara). The definition of an Agreement according to Article 1313 of the Civil Code is an act by which one or more persons bind themselves to one or more other persons (Prawira dkk, 2023).

The sale and purchase agreement is regulated in a special section of Chapter Five of the Third Book of the Civil Code, precisely in Article 1457 of the Civil Code, which states that a sale and purchase is an agreement whereby one party undertakes to deliver an object, and the other party undertakes to pay the promised price. From this explanation, it can be said that a sale and purchase (according to the Civil Code) whose object is land is an agreement in which one party undertakes to deliver the land and the other party undertakes to pay the agreed price (Prawira *et al*, 2023).

Buying and selling is one of the legal acts of transferring ownership of land. In current practice, certainty is very important in guaranteeing the transfer of rights to land, which aims to protect the object and subject of the land through the transfer of the land ownership certificate (Rahmah, 2023). The definition of land sale and purchase according to customary law is the process of transferring rights carried out in cash before the customary chief, with the aim of making the transaction legal and publicly known (Roza *et al*, 2025).

According to Boedi Harsono, the sale and purchase of land rights according to customary law is a legal act intended to transfer land rights from the seller (the rights holder) to the buyer by handing over money equivalent to the agreed price to the seller, resulting in the transfer of land rights from the seller to the buyer, which falls under the scope of national land law. Meanwhile, according to national Land Law, it is a clear and complete legal act.

In the process of buying and selling land rights, there must be material and formal requirements so that the land sale and purchase transaction conducted is valid (Polontalo *et al*, 2023). The two requirements are as follows:

1. Formal Requirements

Requirements that must be met in terms of form or procedure stipulated by law to make an agreement or legal transaction valid. In the context of land sales, formal requirements may include requirements regarding the written form of the agreement, the signatures of the involved parties, and the implementation or registration requirements established by regulations.

2. Material Requirements

Related to the substance or content of an agreement or legal transaction that must be fulfilled in order to be legally valid. In the context of land sales, material requirements may include aspects such as the validity of land ownership, the agreement and consent between the parties involved, payment of the agreed price, and the absence of disputes or legal restrictions regarding the land being sold.

Rights and Obligations of the Seller in the Sale and Purchase of Land Rights

In a transaction involving the sale and purchase of land rights, the seller has a number of rights and obligations that are comprehensively regulated under Indonesian land law. The seller, as the party transferring the land rights, has the primary right to receive the agreed payment for the land from the buyer, as well as the right to retain ownership of the land until full payment is made according to the agreement (Mondoringin, 2023). In addition, the seller also has the right to charge interest in the event of late payment by the buyer, as regulated by the principles

of sales and purchase agreements (Mondoringin, 2023).

On the other hand, the seller has obligations that must be fulfilled to ensure legal certainty for the buyer. The seller's main obligation is to transfer the rights to the land as agreed, which in the context of Indonesian land law must be carried out through the creation of a Sale and Purchase Deed (AJB) before a Land Deed Official (PPAT) (Silviana, 2020). The seller is also obliged to provide a guarantee that the land being transferred is truly legally theirs, not in dispute, not pledged as collateral, and free from hidden legal defects that could harm the buyer (Mondoringin, 2023). Furthermore, the seller has a tax obligation in the form of paying the Final Income Tax (PPh) on the transfer of rights to land and/or buildings amounting to 2.5% of the gross transaction value, which must be settled before the making of the Deed of Sale and Purchase (AJB), because without the PPh payment, the Land Deed Official (PPAT) will not create the sale and purchase deed. In practice, the seller is also required to provide the necessary documents such as the original land certificate, proof of payment of Land and Building Tax (PBB) for at least the last 10 years, and consent from their spouse if the land is considered marital property.

The Position of Receipts in the Sale and Purchase of Land Rights

A receipt comes from the term "kwitantie" in Dutch, which means a proof of payment. A receipt is also known by the term "kwijting," which means proof of receipt, proof of payment, or release. A person whose name is listed on the receipt and then takes possession of it is considered to have fulfilled the payment as instructed by the signer (Polontalo *et al.*, 2023). In land sale and purchase transactions, a receipt serves as evidence under private documents, whose proof is only formal and not complete like an authentic deed, whose proof is both formal and material. However, private documents such as receipts become valid and have legal force as long as the signature on the receipt is directly acknowledged by the parties involved (Suryohadibroto & Prakoso, 1987).

Receipts are often used as evidence in civil practice even though receipts are not specifically regulated in the Civil Code. In

the legal realm, receipts are often considered as unilateral acknowledgment deeds which fall under the category of private deeds. Legally, receipts can function as proof of payment or settlement (Roza *et al.*, 2025). This is supported by Supreme Court Decision Number 4669 K/Pdt/1985 which affirms the validity and evidentiary power of receipts as unilateral deeds. Regulations regarding unilateral acknowledgment deeds are stipulated in Article 1878 of the Civil Code and can also be found in Article 291 of the Regulation.

voor de Buitengewesten (Rbg). From these two articles, the elements are as follows:

1. Deed Writing

It must be entirely handwritten by the party signing it. If it is not completely handwritten, there must be a handwritten note clearly stating agreement with the contents of the deed, especially the amount of money or the quantity of goods that are the object of the agreement.

2. Legal consequences if the requirements are not met

If the provision for handwritten drafting is not fulfilled and the contents of the deed are disputed, the deed shall only have the effect of initial written evidence.

3. Exceptions

These provisions do not apply to bond debt securities, debt obligations in the debtor's business activities, or private deeds supplemented with additional information as stipulated in Article 1874 paragraph (2) and Article 1874a of the Civil Code.

4. Evidentiary Strength

a. If the conditions are met, a unilateral acknowledgment deed has full evidentiary strength;

b. Conversely, if the conditions are not met, the deed can only serve as an initial written evidence that must be supplemented with other proof. A deed that meets the requirements has full evidentiary strength.

Based on Article 37 paragraph (1) of Government Regulation Number 24 of 1997, in land sales and purchases, a deed from the Land Deed Official (PPAT) is a valid means of evidence and is a mandatory requirement for registering the transfer of rights because the PPAT deed has perfect

evidentiary power in land sale and purchase transactions. However, in Supreme Court Decision Number 1363/K/Sip/1997, it was clarified that the transfer of land rights using a PPAT deed is only evidence and does not state that the deed is an absolute requirement for the legality or illegality of the land sale and purchase. From this, Yulia Mirwati emphasizes that private land sales and purchases remain valid without involving a PPAT as long as they meet the principles of cash, clear, and apparent sessions, in accordance with the Agrarian Law provisions and the validity requirements of agreements based on Article 1320 of the Civil Code (Roza *et al*, 2025).

Therefore, it can be said that the sale and purchase of land rights using a receipt is still valid if it meets the principles of clarity, cash payment, and reality according to customary law, as well as the contractual requirements in Article 1320 of the Civil Code. However, in the registration of the transfer of rights and name change at the Land Office, a PPAT deed is still required in accordance with Article 37 of Government Regulation Number 24 of 1997. In disputes, a receipt only serves as initial written evidence and is only considered complete if acknowledged by the parties or supported by other means of evidence. Without a PPAT deed or a court decision, registration cannot be carried out, and the receipt remains disputable, so it must be reinforced with other valid evidence.

The Application of the Principle of Justice in the Transfer of Land Rights Based on Receipts in Decision Number 34/Pdt.G/2020/Pn Dmk

The principle of justice demands balanced and non-discriminatory treatment of the parties involved in a case (Aripah, 2023). The theory of justice or the concept of justice, according to Plato, is the ideal policy of the state, whereas according to Immanuel Kant, justice is a fundamental principle of ethics. Justice has been present since ancient Greece. This means that justice does not imply that everyone receives the same share. Aristotle proposed five types of justice, namely: (1) Commutative justice, which is treatment of a person without considering the services they have provided; (2) Distributive justice, which concerns the allocation of positions, payment of taxes, and so on; (3) Natural

justice, which is an act of giving something to someone in accordance with what others have given to us; (4) Conventional justice, which is the act performed when a citizen obeys the laws that have been enacted; (5) Corrective justice, which is the act of restoring the good name of someone whose reputation has been tarnished (Rizani *et al*, 2023). The principle of justice is seen not merely as a moral principle but as a legal norm that is alive (living law) in society. Therefore, judges use the principle of justice as a bridge between written law and the need for substantive justice. It is the duty of judges to explore, follow, and understand the legal values and sense of justice that exist in society (See Article 5 paragraph (1) of Law Number 48 of 2009). Thus, judges must be able to act on the level of progressive law, so they are not merely channels for the law.

The Demak District Court Decision Number 34/Pdt.G/2020/PN Dmk is a civil case that adjudicates the validity of a land sale conducted privately without a deed from the Land Deed Official (PPAT), and how the court provides legal solutions to protect the ownership rights of the buyer who intends to register their land ownership with the ATR/BPN. In this case, Hj. Sri Lestari as the plaintiff sued seven defendants, namely Ny. Tri Murti Rusdi S. and her six children, who are the heirs of the late Roesdi Soekarno (on behalf of the SHM), as well as the Head of the ATR/BPN Office of Demak Regency as a co-defendant.

The case began when, on April 21, 1999, the plaintiff purchased a plot of land with a Certificate of Ownership (SHM) Number 1656 in the name of Roesdi Soekarno, measuring approximately 1,270 m², located in Batusari Village, Mranggen Subdistrict, Demak Regency. The sale and purchase transaction was made with the seller, Mrs. Tri Murti Rusdi S. (Defendant I), the lawful wife of the late Roesdi Soekarno (whose name appears on the SHM), at a price of IDR 13,500,000. Payment was made in cash and evidenced by a receipt dated the same day, along with the delivery of the original land certificate to the plaintiff, witnessed by a person named MUNTOHA (witness I). Since that time, the plaintiff has possessed and utilized the land by allowing ABU DAIM (witness II) to cultivate it, and so far, no party has

objected to the plaintiff's possession of the land.

However, when the plaintiff intended to go through the process of transferring the certificate at the Land Office, it turned out that Mrs. Tri Murti Rusdi S (Defendant I) and other heirs could not be found. As a result, it was impossible to make a deed of sale before the PPAT as an administrative requirement for the transfer of rights. In this situation, the plaintiff then filed a lawsuit at the Demak District Court, in which the main claim was for the underhand sale to be declared valid, and for the land certificate to be transferred in the name of the plaintiff, and requested that the Land Office (BPN) be ordered to record the transfer of rights.

During the trial proceedings, the plaintiff submitted evidence in the form of land certificates, purchase receipts, inheritance certificates, and jurisprudence, as well as presenting three witnesses who reinforced the claims of the lawsuit. The witnesses, namely Muntoha (sales intermediary), Abu Daim (land cultivator), and Sutikno, S.E. (Head of Batusari Village), consistently stated that the parties involved in the case were indeed the ones referred to in the purchase receipts, that the legal act of selling land rights had indeed taken place, that the price had been fully paid as stated in the purchase receipts, that the land ownership certificate had been handed over by the defendant to the plaintiff, and that the plaintiff had controlled the land since 1999 by allowing Abu Daim to cultivate it without any dispute from any party. The defendants did not appear in court despite being properly summoned, so this case was decided by default (in the absence of the defendants).

The panel of judges in their consideration assessed that although the sale and purchase was not conducted before a Land Deed Official (PPAT) as regulated in Article 37 paragraph (1) of Government Regulation Number 24 of 1997 concerning Land Registration, materially, the elements of a valid sale and purchase agreement as stipulated in Article 1457 in conjunction with Article 1320 of the Civil Code (KUHPerdota) have been fulfilled, namely the existence of agreement, legal capacity, a specific object, and a lawful cause. Therefore, the transaction is

considered legally valid under civil law because the transfer of the object (land) and full payment by the buyer has occurred.

In addition, the judge based his consideration on Jurisprudence Number 590/Pdt.G/2019/PN Sby, which states that an underhand sale can be declared valid if proven in court and the seller has handed over the object of sale to the buyer. In this case, the judge also noted that the sellers' whereabouts were unknown, making it impossible to have a PPAT deed created. Therefore, the panel of judges opined that the court's ruling could serve as a substitute for the PPAT deed and become the legal basis for the plaintiff to transfer the ownership of the certificate.

In its judgment, the panel of judges granted all of the plaintiff's claims by default. The judge stated that the private sale on April 21, 1999, is legally valid, the defendants had breached their obligations by not following through with the sale, and affirmed that the land SHM No. 1656 is the legitimate property of the plaintiff. The judge also ordered the Head of the ATR/BPN Office of Demak Regency to record the transfer of rights (name transfer) from Roesdi Soekarno to Hj. Sri Lestari, based on the decision that has obtained permanent legal force.

From the perspective of agrarian law, the judge refers to Article 19 of Law Number 5 of 1960 concerning the Basic Agrarian Principles (UUPA), which states that "To guarantee legal certainty, the Government shall conduct land registration throughout the territory of the Republic of Indonesia according to the provisions regulated by Government Regulation." As well as Article 55 paragraph (2) of Government Regulation Number 24 of 1997, which states that the recording of the transfer of rights can be carried out based on a court decision that has permanent legal force. This serves as the juridical basis for the National Land Agency (BPN) to carry out court orders without having to wait for a PPAT deed. Thus, in this case, a PPAT deed is no longer required, because the function of legalizing the transfer of rights has been taken over by the court decision based on Article 55 paragraph (2) of Government Regulation 24 of 1997.

This ruling has significant meaning in land law practice, especially when

administrative obstacles prevent the making of a sale and purchase deed before a PPAT (Land Deed Official). Through this ruling, the court demonstrates its support for the principle of substantive justice by considering concrete evidence of possession and payment as the basis for the validity of the transfer of rights. The judge does not merely focus on administrative formalities but provides legal protection for parties acting in good faith. For when a regulation is applied without allowing room for interpreting the values underlying the law, the law will appear rigid and will not deliver the sense of justice, which is the primary goal of a judicial process. Justice is not only about following the applicable rules, but about a sense of right experienced in the heart. It is not merely a legal decision; it is something present in the human heart, providing peace and confidence that the truth has been established. This is where substantive justice, the kind of justice that goes beyond normative texts and formalities, becomes crucial (Khuluq, 2021).

Thus, Decision Number 34/Pdt.G/2020/PN Dmk can be seen as an important precedent that private sales of land can still obtain legal certainty if proven valid in court. The decision affirms that a court ruling with permanent legal force has the same authority as a notarial deed issued by a Land Deed Official (PPAT) as the basis for transferring land rights, and therefore can be used by the buyer to change the name on the certificate at the Land Office.

4. CONCLUSION

A sale and purchase agreement for land rights that is only evidenced by a receipt is a private agreement that is legally valid as long as it meets the requirements for a valid contract as stipulated in Article 1320 of the Civil Code. Such a transaction is materially valid as it reflects the existence of agreement, capacity, a specific object, and a lawful cause. However, administratively, the transaction cannot serve as the basis for the transfer of land rights without an authentic deed made by the Land Deed Official (PPAT), as regulated in Article 37 paragraph (1) of Government Regulation Number 24 of 1997 concerning Land Registration. Thus, a sale and purchase based on a receipt has civil legal force but does not meet the formal administrative requirements of land affairs.

In Decision Number 34/Pdt.G/2020/PN Dmk, the judge applied the principle of substantive justice by recognizing the validity of land sales made based on a receipt, as long as the transaction met the elements of good faith, full payment had been made, and the land object was in actual possession of the buyer. Under certain conditions, when a PPAT deed cannot be made for a valid reason, a court decision can serve as a substitute for the PPAT deed as referred to in Article 55 paragraph (2) of Government Regulation Number 24 of 1997. The application of this principle of justice reflects that the judge upholds substantive justice without disregarding the principle of legal certainty, in accordance with the provisions of Article 5 paragraph (1) of Law Number 48 of 2009 concerning Judicial Power.

Judges in deciding land cases, especially in cases involving the absence of a sale and purchase deed, should apply justice in their rulings. In certain conditions, namely the impossibility for the seller to sign the sale and purchase deed, the proof of a receipt as evidence of the occurrence of a sale should properly serve as the basis for the transfer of land rights. Thus, the objectives of the law, namely justice, utility, and legal certainty, are realized.

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