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A Juridical Analysis of Notarial Liability for The Deed of Establishment of a Limited Liability Company Dissolved by Court Decision

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Abstract

The deed of establishment of a Limited Liability Company (LLC) is an authentic deed prepared by a notary as the legal basis for the establishment of a legal entity. In practice, certain companies may be dissolved based on court decisions. This study aimed to analyze the legal considerations underlying corporate dissolution and the limits of a notary's liability for the deed of establishment of an LLC dissolved pursuant to a court decision. This research employed a normative juridical method using a statutory approach and a case approach. The data used in this study consisted of secondary data obtained through library research. The legal materials included statutory regulations, legal literature, and relevant court decisions. The results showed that the dissolution of a company based on a court decision did not automatically invalidate or nullify the deed of establishment. The legal considerations in Decision Number 2183 K/Pdt/2025 emphasized violations of law in the company's operational activities rather than formal or material defects in the preparation of the deed of establishment. The ruling only ordered dissolution and liquidation without declaring the deed invalid. A notary's liability was limited to the formal and procedural aspects of preparing the deed in accordance with applicable statutory regulations. A notary could not be held liable for the dissolution of a company as long as there was no error or negligence in the preparation of the deed.

INTRODUCTION

A Limited Liability Company (PT) is a legal entity that serves as an important pillar of economic activity in Indonesia. This is affirmed in Law Number 40 of 2007 concerning Limited Liability Companies (the Company Law), which defines a PT as a legal entity consisting of a capital association, established based on an agreement, and conducting business activities with authorized capital divided entirely into shares. As a legal entity, a PT has rights and obligations that are separate from those of its shareholders. In practice, however, a PT may be dissolved for various reasons, including a resolution of the shareholders, expiration of its establishment period, or a court decision. The dissolution of a PT inevitably creates legal consequences, including those related to deeds previously prepared by a notary. This issue is important to examine due to the crucial role of notaries in establishing PTs and amending their articles of association (Achmad & Indradewi, 2025; Hakim & Rokhim, 2026; Sari et al., 2025; Shafiya et al., 2025; Zubaedah, 2026).

A notary, as a public official, is regulated under Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Notary Position (the Notary Law). A notary is authorized to prepare authentic deeds, including deeds of establishment of limited liability companies and subsequent amendments to their articles of association. A notarial deed has strong evidentiary value, making its existence significant in business and legal transactions. However, legal issues may arise when such a deed relates to a PT that is subsequently dissolved by a court decision. In such circumstances, questions arise regarding the legal status of the notarial deed prepared before the dissolution, as well as the professional liability of the notary and the validity of the issued deed (Akbar et al., 2025; Budiman et al., 2025; Novitri et al., n.d.; Wahyuningsih, 2026).

The dissolution of a PT by court decision may occur when a company is proven to have committed legal violations, becomes insolvent, or experiences unresolved disputes among shareholders (Guritna & Machmud, 2025). The legal basis for such dissolution is regulated in Article 142 paragraph (1) of the Company Law, which provides that a company may be dissolved based on a court decision (Hapsari et al., 2019). Following dissolution, the legal existence of the PT ends, although obligations related to the settlement of assets and liabilities through the liquidation process, as regulated in Articles 143 through 152 of the Company Law, remain applicable (Kurniawan, 2022). This situation raises a legal question regarding whether a deed previously prepared by a notary in relation to the company remains valid after the dissolution decision (Monetery & Santoso, 2023). This issue is significant because notarial deeds are frequently used by third parties as legal foundations for transactions involving the company (Gunawan et al., 2026).

Regarding liability, a notary is required to act carefully and professionally in performing his or her duties (Pratama et al., 2022). A notary bears responsibility for maintaining the formal and material integrity of each deed prepared (Monetery & Santoso, 2023). Under Article 16 paragraph (1) letter a of the Notary Law, a notary is obligated to act honestly, carefully, independently, impartially, and protect the interests of the parties involved in a legal act (Permana & Wisanjaya, 2023). When a notary prepares a deed related to a PT that is later dissolved by a court decision, the issue arises as to whether the notary may be subject to legal sanctions (Sari, 2024). This concerns the mechanisms of notarial liability, including civil, criminal, and administrative liability (Hutabarat, 2024). Article 84 of the Notary Law provides that a notary may be subject to civil claims if a deed prepared by the notary causes losses to another party (Arsawan & Cahyono, 2021). Therefore, this issue represents a complex aspect of notarial legal liability.

The issue of notarial liability in preparing a deed of establishment of a Limited Liability Company becomes particularly relevant when the company is dissolved by a court decision. A concrete example is Supreme Court Decision Number 2183 K/Pdt/2025 dated July 17, 2025, which granted the cassation petition filed by the Tabalong District Prosecutor's Office against a Limited Liability Company engaged in hajj and umrah travel services. In this decision, the Supreme Court determined that the company had conducted business activities contrary to the law and subsequently ordered

the dissolution and liquidation of the company through the Surabaya Balai Harta Peninggalan (Estate Affairs Agency). The decision also resolved a legal dispute arising from unlawful acts committed against pilgrims. This situation raises further legal questions regarding the position and liability of the notary, as a public official, who prepared the company's deed of establishment, particularly whether the dissolution of a company by court decision may result in legal liability for the notary who prepared the deed.

The novelty of this study lies in its focus on the limits of notarial liability for the deed of establishment of a Limited Liability Company dissolved by court decision, examined through Supreme Court Decision Number 2183 K/Pdt/2025. Unlike previous studies, which generally examine notarial liability arising from formal defects in deeds, document forgery, or misuse of notarial authority, this study focuses on the legal implications of company dissolution for the status of the deed of establishment and the liability of a notary who has exercised authority in accordance with the Notary Law and the Company Law.

Based on the foregoing discussion, the issue of notarial liability for the deed of establishment of a PT dissolved by court decision is relevant for further examination. The issues involve not only the legal status of the deed of establishment of a dissolved Limited Liability Company (PT) but also the liability of the notary for such deed from the perspective of the Notary Law and the Company Law. This study is important for providing legal certainty and protection for notaries, companies, and third parties. Accordingly, the analysis of Decision Number 2183 K/Pdt/2025 is expected to provide a comprehensive understanding of notarial liability in similar circumstances based on the principles established in the Company Law and the Notary Law.

Based on the background above, the research problems are formulated as follows: What is the legal status of the deed of establishment of a Limited Liability Company (PT) dissolved by court decision? What is the liability of a notary for the deed of establishment of a Limited Liability Company (PT) dissolved by court decision? What is the notary's liability from the perspective of Islamic law? Based on these research questions, this study aims to identify and analyze the legal status of the deed of establishment of a Limited Liability Company (PT) dissolved by court decision.

METHOD

This study employed the statute approach and the case approach. The statute approach was conducted by examining regulations related to the notarial profession and Limited Liability Companies, particularly Law No. 2 of 2014 concerning the Notary Position and Law No. 40 of 2007 concerning Limited Liability Companies. The case approach was conducted by analyzing Supreme Court Decision Number 2183 K/Pdt/2025 concerning the dissolution of a Limited Liability Company, particularly regarding the legal status of its deed of establishment following dissolution and the limits of notarial liability in exercising authority as a public official.

The research data consisted of secondary data obtained through library research, comprising primary, secondary, and tertiary legal materials. The primary legal materials included the 1945 Constitution of the Republic of Indonesia, the Civil Code, Law No. 2

of 2014 concerning the Notary Position, Law No. 40 of 2007 concerning Limited Liability Companies, and relevant court decisions. The secondary legal materials included books, scholarly journals, research findings, and legal doctrines, while the tertiary legal materials consisted of legal dictionaries, encyclopedias, and other supporting references. Data collection was carried out by identifying, collecting, reviewing, and analyzing relevant legal materials, particularly Supreme Court Decision Number 2183 K/Pdt/2025 as the primary object of analysis.

Data analysis was conducted using a qualitative juridical method by identifying legal norms, comparing legal theory with legal practice, and formulating conclusions based on legal reasoning. The study also applied a prescriptive analysis to develop legal arguments regarding the ideal legal framework (das sollen) based on statutory regulations, legal principles, legal doctrines, and court decisions. The results of the analysis were presented using a descriptive-analytical approach to examine notarial liability for the deed of establishment of a Limited Liability Company in the context of company dissolution by court decision.

RESULTS AND DISCUSSION

The Legal Standing of the Deed of Establishment of a Limited Liability Company Dissolved by Court Decision

The legal standing of the deed of establishment of a Limited Liability Company dissolved by court decision must first be examined by reference to the provisions of Law Number 40 of 2007 concerning Limited Liability Companies (the Company Law). Article 7 paragraph (1) of the Company Law affirms that a company is established by two or more persons through a notarial deed drawn up in the Indonesian language. Furthermore, Article 7 paragraph (4) of the Company Law provides that a company acquires the status of a legal entity upon obtaining ratification from the Minister. These provisions indicate that the deed of establishment performs a constitutive function in the creation of the legal entity. Accordingly, the dissolution of a company by court decision does not automatically negate the validity of the deed of establishment where the formal requirements set out in the Company Law were satisfied from the outset.

The dissolution of a company by court decision is explicitly regulated under Article 142 paragraph (1) letter c of the Company Law, which provides that a company is dissolved by court decision. This provision is further elaborated in Article 146 of the Company Law, which sets out the grounds for judicial dissolution, including where a company engages in conduct that violates public order or statutory regulations. Within this normative framework, the focus of the judge's consideration lies on the company's activities and conduct after its establishment. The basis for dissolution is therefore directed more toward the company's operational and legal compliance aspects rather than toward the validity of its deed of establishment. This demonstrates a clear separation between the establishment phase and the phase in which the company carries out its business activities.

From the perspective of the law of evidence, a deed of establishment drawn up by a notary constitutes an authentic deed within the meaning of Article 1868 of the Civil Code. An authentic deed carries perfect and binding evidentiary force unless proven

otherwise through a valid legal mechanism. Accordingly, in the absence of a claim seeking annulment of the deed or proof of a formal defect, the deed of establishment retains its full legal force. The dissolution of a company does not automatically alter the evidentiary status of that deed. The deed of establishment continues to serve as the legal basis for the liquidation process as regulated under Article 147 of the Company Law.

The position and liability of a notary in drawing up a deed of establishment are regulated under the Notary Law. Article 1 number 1 of the Notary Law provides that a notary is a public official authorized to draw up authentic deeds. Article 16 paragraph (1) letter a of the Notary Law requires a notary to act honestly, thoroughly, independently, and impartially in carrying out his or her duties. Notarial liability is therefore confined to the formal, procedural, and authority-related aspects of drawing up a deed. Where a notary has complied with the provisions of the Notary Law, the dissolution of a company cannot automatically give rise to legal liability on the part of the notary.

The legal standing at issue must also take into account the principle of separation of liability of a legal entity, as reflected in Article 3 paragraph (1) of the Company Law, which provides that shareholders are not personally liable for the company's obligations beyond the value of the shares they hold. This provision affirms the *separate legal entity* principle as between the company and parties outside it. By the same analogy, a notary, as a public official, cannot be equated with an organ of the company such as its board of directors or board of commissioners. Any unlawful act committed in the course of the company's operations is the responsibility of the company as an independent legal subject. The dissolution of a company therefore does not shift such liability onto the notary.

From the standpoint of unlawful acts, Article 1365 of the Civil Code requires the presence of an unlawful act, fault, loss, and a causal link in order for civil liability to arise. In the context of a company's deed of establishment, notarial liability may only be imposed where negligence or intent satisfying these elements is proven. Absent proof of fault and of a causal link between the deed and the loss incurred, there is no legal basis for imposing liability on the notary. Consequently, a company's dissolution by court decision does not automatically satisfy the elements of Article 1365 of the Civil Code as against the notary. This principle provides the basis for a proportional limitation of liability.

Under the framework of legal certainty reflected in Article 28D paragraph (1) of the 1945 Constitution of the Republic of Indonesia, every person is entitled to a guarantee of fair legal certainty. This legal certainty also applies to authentic deeds drawn up in accordance with statutory provisions. The dissolution of a company by court decision must not give rise to uncertainty as to the status of a validly executed deed of establishment. With the validity of the deed remaining intact, the liquidation process may proceed in accordance with Articles 147 through 152 of the Company Law. The legal standing of the deed of establishment in cases of corporate dissolution therefore treats the deed as a document that remains valid, while liability for legal violations continues to attach to the company as a legal entity.

In Supreme Court Decision Number 2183 K/Pdt/2025, the Supreme Court treated the dissolution of the company as a juridical consequence of business activities found to be contrary to statutory regulations and harmful to the public. The legal analysis focused on the company's conduct and operations after it acquired legal-entity status, rather than on the formal validity of its deed of establishment. The object of the judges' assessment was thus the legality and compliance of the company's activities, while the deed of establishment was regarded as the constitutive instrument that had already brought the legal entity into existence. This framework demonstrates a clear separation between the establishment phase and the phase of conducting business activities. Dissolution therefore does not automatically imply a defect in the deed of establishment. In the operative part of its decision, the Supreme Court explicitly stated:

"Grants the cassation petition filed by the Petitioner for Cassation; Annuls the judgment of the judex facti; Adjudicating itself, rules as follows: Grants the petition for dissolution of the Limited Liability Company."

This formulation affirms that the focus of the cassation ruling is on dissolution as a civil sanction for circumstances satisfying the grounds for judicial dissolution. There is no operative provision declaring the annulment or nullification of the deed of establishment as an authentic deed. Systematically, this indicates that the validity of the deed was not the subject matter granted in the dispute. The deed of establishment therefore remains within the regime of formal validity. The Supreme Court also ordered the liquidation process, stating:

"Orders that liquidation of the company be carried out in accordance with the applicable statutory provisions."

This order affirms that, following dissolution, the company's existence continues to be recognized for the purpose of settling rights and obligations through liquidation. Under company law, liquidation in fact requires reliance on the data and provisions contained in the deed of establishment, such as the organizational structure, authorized capital, and ownership composition. This means that the deed of establishment remains a normative reference point in the post-dissolution phase. This reinforces the deed's position as a valid and operative document in the legal settlement process. Furthermore, the operative part of Decision Number 2183 K/Pdt/2025 states:

"Appoints the Surabaya Estate Affairs Agency (Balai Harta Peninggalan) as liquidator to carry out the liquidation process."

The court's appointment of a liquidator indicates that the dissolution was carried out within a framework aimed at protecting the interests of creditors and third parties. In this context, the deed of establishment functions as the basis for identifying the company's assets, the authority of its organs, and the limits of its liability. The Supreme Court did not call into question the validity of the deed, but instead ensured that the dissolution mechanism proceeded in an orderly manner. The legal standing at issue therefore does not point toward annulment of the deed, but rather toward the orderly management of the legal consequences of dissolution.

In its considerations, the Supreme Court held, in essence, that the company's business activities had caused harm to the public and were contrary to applicable licensing requirements. This assessment shows that the *ratio decidendi* lies in the

company's normative violation as a legal subject, rather than in the formal process of its establishment. The judges drew a conceptual distinction between the instrument of establishment and the conduct of the legal entity following its establishment. Accordingly, no finding was made that the deed of establishment was formally defective or void by operation of law. This distinction is essential to maintaining the consistency of the corporate legal system.

This line of reasoning is consistent with the *separate legal entity* doctrine, which treats a company as an independent legal subject. Dissolution by court decision terminates the company's operational status, not the historical validity of its deed of establishment. The deed remains an authentic document recording the creation of the legal entity at the time of ministerial ratification. The Supreme Court did not shift liability for the violation onto the drafter of the deed, because the violation occurred within the sphere of the company's business activities. Dissolution is thus positioned as a sanction against the legal entity, not against the instrument of its establishment.

Furthermore, from an evidentiary standpoint, neither the operative provisions nor the considerations of the decision contain any finding of forgery, procedural irregularity, or lack of authority in drawing up the deed. The absence of such findings indicates that the formal requirements for establishment were deemed to have been satisfied. Had the deed of establishment been regarded as defective, there should have been an explicit statement of annulment, or at least an assessment addressing a formal defect. Instead, the operative part of the decision focuses on dissolution and liquidation. This confirms that the deed of establishment remains valid and retains its evidentiary force.

Notarial Liability for the Deed of Establishment of a Limited Liability Company Dissolved by Court Decision

Notarial liability for the deed of establishment of a Limited Liability Company subsequently dissolved by court decision must be analyzed by placing the notary in the position of a public official, as regulated under the Notary Law. Article 1 paragraph 1 of the Notary Law affirms that a notary is a public official authorized to draw up authentic deeds and to exercise other authority as determined by law. That authority is attributive and limited in nature, such that notarial liability arises only within the scope of authority conferred by law. Accordingly, the dissolution of a company by a court does not automatically give rise to legal liability for the notary where no violation of authority or procedure occurred in drawing up the deed.

In the context of a company's deed of establishment, a notary is obliged to ensure that the formal requirements set out in the Company Law are satisfied, particularly Article 7 paragraph (1), which requires that the notarial deed be drawn up in the Indonesian language. A notary is also required to verify the identity of the founders, their legal capacity, and the conformity of the articles of association with statutory provisions. However, a notary is not responsible for the material accuracy of the business plan or for the company's subsequent operational conduct. Accordingly, where a company is dissolved due to unlawful business activities, such liability in principle attaches to the company as a legal entity. A notary cannot be held liable for acts falling outside the scope of his or her authority.

Civil liability on the part of a notary may arise only where the elements of an

unlawful act under Article 1365 of the Civil Code are satisfied. These elements comprise an unlawful act, fault, loss, and a causal link between the act and the loss. In the case of a company's dissolution by court decision, it must be proven that the notary committed an error in drawing up the deed that directly caused the loss. Absent such proof, there is no legal basis for imposing liability on the notary. This principle confirms that notarial liability is a matter of *fault-based liability*, rather than *strict liability*.

In addition to civil liability, a notary may also be held administratively liable for violating the duties of office set out in Article 16 paragraph (1) of the Notary Law, which requires a notary to act honestly, thoroughly, independently, impartially, and to safeguard the interests of the parties. Violations of these provisions may result in administrative sanctions in the form of a warning, temporary suspension, or permanent dismissal. Administrative sanctions, however, may only be imposed where an ethical or procedural violation is proven. The dissolution of a company by a court does not, in itself, establish the existence of an administrative violation by the notary. A separate examination is therefore required to determine whether a violation of office occurred.

From a criminal law perspective, a notary may be held liable only where it is proven that he or she intentionally participated in a criminal offense, such as forging a deed or providing false information. The principle of criminal liability requires intent (*mens rea*) and conduct satisfying the elements of the offense. In the absence of intent or active involvement by the notary in the company's unlawful activities, there is no basis for criminal liability. The dissolution of a company therefore cannot serve as grounds for criminalizing a notary absent valid proof. This is essential to safeguarding the independence and professionalism of the notarial office.

The *separate legal entity* principle set out in Article 3 paragraph (1) of the Company Law affirms that a company is a legal subject separate from its founders and other parties. Consequently, any conduct and legal violations occurring in the course of the company's operations are the responsibility of the company itself. A notary is not an organ of the company, such as the board of directors or board of commissioners, which holds managerial authority. Liability for dissolution resulting from operational violations therefore cannot be shifted onto the notary. This separation provides the theoretical and normative basis for limiting notarial liability.

Under the framework of legal certainty and protection guaranteed by Article 28D paragraph (1) of the 1945 Constitution of the Republic of Indonesia, a notary is entitled to a guarantee of fair legal treatment. Notarial liability must be assessed proportionally and on the basis of evidence, rather than merely as a consequence of the company's dissolved status. Legal protection is afforded to a notary insofar as he or she exercises authority in accordance with statutory provisions and the professional code of ethics. Where a deed of establishment is drawn up in compliance with the Notary Law and the Company Law, that deed remains valid and gives rise to no legal liability for the notary. Notarial liability for the deed of establishment of a Limited Liability Company dissolved by court decision is thus limited, conditional, and contingent on a legal violation being clearly proven.

According to Supreme Court Decision Number 2183 K/Pdt/2025, the Supreme Court, in its considerations, did not treat the notary as a party liable for the dissolution

of the Limited Liability Company. The decision clearly focused the grounds for dissolution on the company's business activities, which were found to be contrary to statutory provisions and harmful to the public. The *ratio decidendi* of the decision therefore lies in the company's conduct and operations, not in its establishment process. No legal finding states that the deed of establishment was formally defective or drawn up unlawfully. Dissolution is therefore not linked to any error on the part of the notary. In its operative ruling, the Supreme Court stated:

"Grants the cassation petition; Dissolves the Limited Liability Company; Orders that liquidation be carried out in accordance with the applicable statutory provisions."

This operative ruling contains no order annulling the deed of establishment, nor any statement that the deed is invalid. This shows that the Supreme Court continued to recognize the deed of establishment as the basis for the creation of the legal entity. The dissolution ordered is prospective as to the continuity of the company, not retroactive as to the deed of establishment. Notarial liability therefore was not an object of examination in that case.

The decision likewise contains no finding of an unlawful act committed by the notary in drawing up the deed of establishment. The Supreme Court made no assessment of any violation of authority, procedural negligence, or involvement by the notary in the company's unlawful business activities. In the absence of legal facts pointing to fault on the part of the notary, there is no basis for imposing liability on the notary. The decision implicitly affirms that liability for legal violations rests with the company as a legal entity. This principle of separation of liability forms an important basis for limiting notarial liability.

Even as the Supreme Court ordered the liquidation process, the deed of establishment continued to be used as the basis for identifying the company's structure, capital, and the organs that had previously conducted its management. This means that the deed retains a legal function during the company's settlement phase. Had the deed of establishment been regarded as invalid, an explicit consideration addressing its annulment should have appeared. In this decision, however, dissolution was not accompanied by annulment of the deed. This confirms that the deed of establishment remains legally valid.

According to Supreme Court Decision Number 2183 K/Pdt/2025, notarial liability for the deed of establishment of a Limited Liability Company dissolved by court decision does not arise automatically. Dissolution is a legal consequence of the company's conduct of unlawful business activities. So long as no formal defect or violation of authority in drawing up the deed is proven, the notary cannot be held liable. This decision also affirms the limits of notarial liability so that they are not extended to cover the legal consequences of a company's conduct after its establishment.

Notarial Liability from an Islamic Law Perspective

In the perspective of Islamic law, notarial liability may be analogized to the function of the kātib *al-'adl* (the just scribe of a contract), as commanded in the Qur'an to record every transaction accurately and honestly. The primary normative basis is found in Surah Al-Baqarah verse 282, which affirms the obligation to record transactions in writing in order to guarantee certainty and prevent disputes. This

principle demonstrates that the notarial profession carries moral and religious legitimacy in Islam as a guardian of legal order and justice in muamalah. In the Islamic perspective, a notary is not merely an administrative official, but one who bears a sacred trust (amanah syar'i).

The concept of amanah (*al-amānah*) is a fundamental principle underlying notarial liability. Amanah demands integrity, honesty, and diligence in carrying out one's duties. Where a notary knowingly falsifies information, conceals facts, or sides with one of the parties, he or she has violated the principle of amanah, which under Islamic law falls within the category of sin and may give rise to moral as well as legal liability. However, where a notary has acted in accordance with procedure, honestly, and professionally, he or she bears no responsibility for the parties' conduct after the contract has been executed. Islam draws a clear distinction between the recorder of a contract and the party to the contract.

In addition to amanah, the principle of justice (al-'adl) is also a primary foundation. A notary is required to remain neutral and impartial, in line with the command to act justly even toward oneself or one's relatives. In the context of establishing a Limited Liability Company, a notary must ensure that all provisions agreed upon by the founders do not contravene Shariah and do not contain elements of gharar (uncertainty), tadlis (fraud), or riba (usury). Where a notary is aware of an element prohibited by Shariah yet nonetheless records it, he or she may be regarded as complicit in an invalid (batil) act.

In fiqh muamalah, legal liability is closely tied to the concept of cause and effect (*al-sabab wa al-musabbab*). A person is responsible only for the consequences that arise directly from his or her own conduct. Accordingly, where a company's dissolution results from an error committed by its management or shareholders in conducting the business, liability rests with that party, not with the notary as the recorder of the contract. This is consistent with the fiqh maxim: "*Al-kharāj bi al-dhamān*" (benefit corresponds with liability), which affirms that the party who derives the benefit and exercises control over the business is the party who bears the risk.

Islam also recognizes the principle of individual liability (*al-mas'ūliyyah al-fardiyyah*), as affirmed in the teaching that every soul is responsible for what it has done. In this context, a notary cannot be held liable for a company's operational conduct so long as he or she was not involved in, or negligent during, the process of forming the contract. Notarial liability is limited to the formal validity of the deed, the clarity of its wording, and the accuracy of the parties' identities and intentions at the time the contract was made. Where all procedures have been properly followed, the notary has, from a Shariah perspective, fulfilled his or her obligation.

From the perspective of Islamic professional ethics, a notary is also bound by the principle of ihsan (optimal professionalism) and maslahah (public benefit). Drawing up a company's deed of establishment is, in essence, aimed at providing legal certainty and preventing disputes, which constitutes a form of protection for the welfare of society. A notary thus functions as an instrument safeguarding social and economic order. However, where irregularities in the business occur after the company has been established, moral and legal responsibility remains with the party that committed the

irregularity.

Notarial liability is limited and proportional in nature. A notary is responsible for the formal accuracy, honesty, and fairness of recording a contract, but is not responsible for any misuse of the contract by the parties thereafter. The principles of amanah, justice, and individual liability form the primary basis for this limitation. Where a Limited Liability Company is dissolved by court decision due to legal violations in its operations, liability under Shariah rests with the party conducting the business, not with the notary who has carried out his or her duties in accordance with the applicable requirements.

Notarial Liability from an Islamic Law Perspective:

a. The Obligation of Recording and Amanah (QS. Al-Baqarah: 282)

Allah SWT says in QS. Al-Baqarah (2): 282:

"*Yā ayyuhallażīna āmanū iżā tadāyantum bidainin ilā ajalin musamman faktubūh, walyaktub bainakum kātibum bil-'adl…"*

Translation:

"O you who believe! When you contract a debt for a specified term, put it in writing. And let a scribe among you write it down justly (fairly)…"

This verse constitutes the shar'i basis of legitimacy for the notarial profession as the recorder of a contract (*kātib bil-'adl*). A notary is required to record matters fairly, objectively, and honestly. This obligation shows that notarial liability lies in the accuracy of the recording and in neutrality, not in the legal consequences arising from the parties' subsequent conduct of business after the contract is made.

b. The Principle of Amanah (QS. An-Nisa: 58)

Allah SWT says in QS. An-Nisa (4): 58:

"Innallāha ya'murukum an tu'addul-amānāti ilā ahlihā wa iżā ḥakamtum bainan-nāsi an taḥkumū bil-'adl…"

Translation:

"Indeed, Allah commands you to render trusts to whom they are due, and when you judge between people to judge with justice…"

This verse affirms the principles of amanah and justice as the foundation of professional liability. A notary, as a public official, holds a trust from the state and society. Where the notary carries out his or her duties in accordance with the applicable requirements and with fairness, he or she has fulfilled the shar'i obligation.

c. The Principle of Justice and Impartiality (QS. Al-Ma'idah: 8)

Allah SWT says in QS. Al-Ma'idah (5): 8:

"Yā ayyuhallażīna āmanū kūnū qawwāmīna lillāhi syuhadā'a bil-qisṭ, wa lā yajrimannakum syana'ānu qaumin 'alā allā ta'dilū. I'dilū huwa aqrabu lit-taqwā…"

Translation:

"O you who believe! Stand firmly for justice, as witnesses for Allah. And let not the hatred of a people prevent you from being just. Be just, for that is nearer to righteousness…"

This verse reinforces the notary's obligation to remain neutral and impartial. In drawing up a Limited Liability Company's deed of establishment, a notary must not be influenced by the interests of any particular founder.

d. The Principle of Individual Liability (QS. Al-Muddatstsir: 38)

Allah SWT says in QS. Al-Muddatstsir (74): 38:

"Kullu nafsim bimā kasabat rahīnah."

Translation:

"Every soul is bound by what it has earned."

This verse affirms that liability in Islam is personal in nature. In the context of a Limited Liability Company's dissolution due to violations of law in its operations, the party responsible is the party that committed the violation, not the notary, who merely recorded the contract validly and in accordance with procedure.

CONCLUSION

The legal standing of the deed of establishment of a Limited Liability Company (PT) dissolved by court decision, particularly in Supreme Court Decision Number 2183 K/Pdt/2025, demonstrated that a company's dissolution does not automatically annul or invalidate the deed of establishment. In its legal considerations, the Supreme Court focused on violations of law in the company's operational activities as the basis for dissolution, rather than any formal or material defect in the preparation of the deed of establishment. The ruling ordered the dissolution and liquidation of the company in accordance with statutory provisions, without declaring the deed of establishment invalid. This is consistent with Article 7 paragraph (1) and Article 7 paragraph (4) of the Company Law, which stipulate that a Limited Liability Company is established by a notarial deed and obtains legal entity status upon approval from the Minister. Furthermore, Article 142 paragraph (1) of the Company Law provides that a company may be dissolved by court decision without stipulating that such dissolution invalidates the deed of establishment. Therefore, the deed of establishment remains recognized as the legal basis for the establishment of the company and continues to have relevance during the liquidation process. This confirms that dissolution affects the continuation of the company's existence but does not have retroactive effect on the validity of the deed of establishment.

Notarial liability for the deed of establishment of a Limited Liability Company dissolved by court decision is, in principle, limited to the formal and procedural aspects of preparing the deed. Decision Number 2183 K/Pdt/2025 did not contain any finding of fault, negligence, or unlawful conduct by the notary in preparing the deed of establishment. Therefore, the notary could not be held liable for the company's dissolution as long as the deed was prepared in accordance with the Notary Law and other applicable statutory provisions. Liability for the legal violations that resulted in the dissolution of the company remained with the company's organs responsible for conducting and managing its business activities. This principle is consistent with the principle of individual responsibility and the separation of liability between the official who prepares the deed and the legal subject that carries out the business activities.

Greater prudence (prudential principle) is required in the process of preparing a company's deed of establishment, particularly in verifying the identities of the founders, the company's purposes and objectives, and compliance with applicable legal provisions. Although notarial liability is limited to formal aspects, the proper application of the prudential principle may reduce the potential for future disputes. Clearer legal norms

regarding the limits of notarial liability are needed in cases involving companies dissolved by court decisions to prevent broad interpretations that may create legal uncertainty for the notarial profession. Furthermore, comparative studies of other court decisions concerning corporate dissolution and notarial liability are recommended to enrich the development of notarial legal doctrine in Indonesia.

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