

The Role of Legal Counsel in Customs and Excise Disputes before the Tax Court

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Abstract

Purpose: This study aims to analyze the role of legal counsel in resolving customs and excise disputes before the Tax Court, with particular reference to Decision Number 1430/B/PK/Pjk/2026. The research focuses on how legal counsel contributes to legal argumentation, evidentiary effectiveness, and the realization of legal certainty and legal protection in customs dispute resolution.

Research Methodology: This study employs a qualitative approach with a normative juridical method. The research applies statutory, conceptual, and case approaches by analyzing primary legal materials, including customs law, excise law, Tax Court law, and Constitutional Court decisions, supported by secondary legal materials from national and international scholarly journals (2019–2026). Data analysis is conducted through descriptive-qualitative interpretation.

Conclusions: The study concludes that the effectiveness of customs and excise dispute resolution before the Tax Court is highly dependent on the competence of legal counsel in constructing legal arguments and managing evidence. Legal counsel is essential in ensuring justice, legal certainty, and protection of parties' rights within the tax litigation system.

Limitations: This study is limited to normative juridical analysis based on document review and does not include empirical data such as interviews with judges, customs officials, or legal practitioners. The scope of literature also relies primarily on national sources, with limited comparative international analysis.

Contributions: This research contributes to customs and tax litigation studies by highlighting legal counsel as a strategic actor in dispute resolution, offering theoretical and practical insights to strengthen judicial quality and legal certainty in customs and excise cases.

Keywords: *Customs Dispute, Legal Certainty, Legal Counsel, Legal Protection, Tax Court*

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1. Introduction

The increasing complexity of international trade has significantly accelerated export and import activities in Indonesia. While this development contributes positively to national economic growth, it also increases the likelihood of disputes in customs and excise matters. Such disputes commonly arise from differing interpretations between importers or exporters and the Directorate General of Customs

and excise regarding product classification (Harmonized System/HS Code), customs valuation, rules of origin, import duties, customs facilities, and excise obligations. Given the technical and legal nature of these issues, resolving customs and excise disputes requires not only a thorough understanding of international trade practices but also the ability to interpret and apply relevant legal provisions. In this context, legal counsel plays a crucial role by representing the parties involved, formulating legal arguments, presenting supporting evidence, and ensuring that the principles of due process are upheld throughout proceedings before the Tax Court.

Over the past several years, Indonesia's taxation system has undergone substantial transformation through a series of regulatory, administrative, and institutional reforms. These changes began with the enactment of Law No. 7 of 2021 on the Harmonization of Tax Regulations, designed to establish a fairer, simpler, and more efficient tax system while enhancing legal certainty for taxpayers. This reform was further strengthened by Law No. 6 of 2023 concerning Job Creation, which aims to improve the investment climate, facilitate business activities, and streamline administrative procedures, including those related to taxation and customs services. In addition, the implementation of the Coretax Administration System on January 1, 2025, supported by Minister of Finance Regulation No. 81 of 2024 and its amendment under Regulation No. 54 of 2025, represents a major step toward the digital modernization of tax administration.

An equally significant development has been the institutional reform of the Tax Court. Through Constitutional Court Decision No. 26/PUU-XXI/2023, the Court ruled that the organizational, administrative, and financial supervision of the Tax Court must be transferred from the Ministry of Finance to the Supreme Court no later than December 31, 2026. This landmark decision reinforces the one-roof judicial system envisioned within Indonesia's judicial framework and is expected to strengthen judicial independence, improve judicial impartiality, and enhance public trust in tax dispute resolution, including customs and excise cases.

These institutional changes have profound implications for customs and excise dispute settlement. Although the Tax Court remains the competent authority for resolving tax-related disputes under Law No. 14 of 2002 concerning the Tax Court, the substantive aspects of customs and excise disputes continue to be governed by Law No. 17 of 2006 on Customs and Law No. 39 of 2007 on Excise. Consequently, successful dispute resolution depends not only on the accurate application of substantive legal provisions but also on the quality of evidence presented, the strength of legal reasoning, and the ability of legal counsel to connect technical customs issues with procedural requirements before the Tax Court.

The importance of legal counsel has become increasingly evident as customs disputes now involve a wide range of international trade documents, including invoices, bills of lading, packing lists, certificates of origin, commercial contracts, and other supporting documentation. These documents must be carefully examined within the framework of both domestic customs regulations and international trade standards. In such circumstances, legal counsel serves not merely as a courtroom representative but also as a strategic legal advisor who safeguards the rights of the parties, strengthens the evidentiary process, and promotes legal certainty through fair judicial proceedings. This perspective is particularly relevant in relation to Decision No. 1430/B/PK/Pjk/2026, which highlights how effective legal representation can significantly influence judicial considerations and case outcomes.

Furthermore, the ongoing transition of the Tax Court toward a unified judicial system under the Supreme Court has created an urgent need to strengthen the professional standards of legal counsel. During this transitional period, the competence and professionalism of legal representatives are essential for maintaining the quality of legal advocacy, expanding access to justice, and ensuring the protection of taxpayers' rights as well as the interests of customs service users. Therefore, examining the role of legal counsel in customs and excise dispute resolution is particularly important, as it extends beyond the effectiveness of legal representation and touches upon broader issues of judicial

reform, tax administration modernization, and the development of an independent, professional, and equitable dispute settlement system in Indonesia.

Despite the procedural complexity of customs dispute resolution in Indonesia, existing scholarship has tended to focus either on systemic aspects of the Tax Court's institutional framework ([Suryaman, 2021](#); [Ibnususilo et al., 2025](#)) or on the technical dimensions of specific dispute categories such as goods classification ([Nugrahaeni & Tjen, 2021](#); [Budiman et al., 2025](#)) and customs valuation ([Ardiansyah & Suganda, 2024](#); [Ratnasari & Ardiansyah, 2024](#)). Comparatively little attention has been directed toward the role of legal counsel as a strategic actor within the dispute resolution process specifically, how the quality of legal argumentation and evidence management by legal counsel influences judicial outcomes in customs and excise cases.

This gap is particularly significant given two concurrent developments: the ongoing digital modernization of customs administration, which has increased the technical demands placed on legal practitioners; and the institutional reform of the Tax Court mandated by Constitutional Court Decision Number 26/PUU-XXI/2023, which is expected to alter the procedural dynamics of tax and customs litigation. Unlike previous studies that examine legal certainty and legal protection in tax disputes at the systemic or doctrinal level, this study uniquely situates legal counsel as the central analytical subject, demonstrating through close reading of a concrete judicial decision how the competence of legal representation functions as a structural determinant of judicial outcomes in Indonesia's customs dispute resolution system. This study is guided by the following research questions: what is the legal framework governing the role of legal counsel in customs and excise dispute resolution before the Tax Court?, How did legal counsel's argumentation and evidentiary strategy contribute to the judicial outcome in Decision Number 1430/B/PK/Pjk/2026?, To what extent does the competence of legal counsel contribute to the achievement of legal certainty and legal protection in customs dispute resolution?

2. Literature Review

2.1 Rule of Law Theory

The concept of the Rule of Law constitutes the primary foundation of governmental administration and the judicial system in Indonesia. This principle emphasizes that all governmental actions, including administrative measures in the customs and excise sector, must be based on applicable laws, uphold human rights, and provide legal protection for every citizen. This concept obtains constitutional legitimacy through Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia, which states that Indonesia is a state governed by law. Consequently, every action undertaken by the Directorate General of Customs and Excise in determining customs value, goods classification, import duty tariffs, and administrative sanctions must be subject to review through an independent judicial mechanism. The implementation of the Rule of Law principle in customs dispute resolution is reinforced by Law Number 48 of 2009 concerning Judicial Power, which stipulates that judicial power is an independent authority exercised to administer justice in order to uphold law and justice. Furthermore, Law Number 14 of 2002 concerning the Tax Court grants the Tax Court the authority to examine and adjudicate tax disputes, including customs and excise disputes, as a form of judicial oversight over fiscal administrative actions.

The development of the Rule of Law concept in tax dispute resolution underwent a significant transformation following the issuance of Constitutional Court Decision Number 26/PUU-XXI/2023, which mandated the transfer of organizational, administrative, and financial supervision of the Tax Court to the Supreme Court no later than the end of 2026. This decision represents the implementation of the one-roof system within the judiciary and is intended to strengthen judicial independence by preventing conflicts of interest in disputes between taxpayers or customs service users and the government. From an academic perspective, [Suryaman \(2021\)](#) explains that reforms in objection, appeal, and lawsuit mechanisms within Indonesia tax system constitute part of broader efforts to realize a Rule of Law framework that provides taxpayers with access to justice. [Similarly, Basuki](#)

(2021), argues that the authority of the Directorate General of Customs and Excise in regulating the flow of export and import goods must be exercised in accordance with the principle of legality and should not disregard the rights of business actors.

At the international level, [Chaisse and Mosquera \(2022\)](#) argue that international tax law and public international law are increasingly intertwined, particularly in the context of dispute resolution mechanisms. They observe that the effectiveness of tax dispute resolution is heavily influenced by the independence of judicial institutions, consistency in the application of legal norms, and the professionalism of the parties representing their respective interests a conclusion that is equally applicable to customs dispute resolution within domestic jurisdictions such as Indonesia. [Endicott \(2022\)](#) further elaborates that the rule of law, properly understood, requires not only formal legal constraints on governmental conduct but also substantive justice that prevents arbitrariness in administrative decision-making. [Grabowska-Moroz et al. \(2022\)](#) similarly highlight that the gap between the theoretical framework of the rule of law and its practical implementation remains a persistent challenge, particularly in systems undergoing institutional reform a dynamic directly relevant to Indonesia ongoing tax court restructuring.

[Hendy, Kanthika, Saragih, and Sembiring \(2026\)](#) further assert that the Rule of Law in the field of taxation cannot be achieved solely through the existence of regulations; it must also be reflected in dispute resolution mechanisms that ensure legal certainty, transparency, and the protection of rights for all parties. They emphasize that judicial independence is a fundamental prerequisite for the establishment of a credible and equitable taxation system. Based on these perspectives, it can be understood that Rule of Law Theory serves as the conceptual foundation of this study. It explains that the presence of legal counsel is not merely a procedural complement but rather an essential instrument for ensuring the implementation of fundamental Rule of Law principles namely equality before the law, protection of rights, judicial independence, and access to justice in the resolution of customs and excise disputes.

2.2 Legal Certainty Theory

Legal certainty is one of the fundamental objectives of law, requiring consistency, predictability, and clarity in the application of legal norms. In the context of customs and excise disputes, legal certainty is particularly important because international trade activities involve significant economic consequences. Therefore, administrative decisions concerning tariff determination, goods classification, customs valuation, and the imposition of sanctions must be based on clear legal provisions and supported by sound legal reasoning. [Widiyono and Khan \(2023\)](#) demonstrate that legal certainty in the Indonesian context depends not only on the substance of legal norms but also on their predictable and consistent application by governmental and judicial institutions, a requirement that extends fully to customs and excise administrative determinations. From a regulatory perspective, the principle of legal certainty is reflected in Law Number 17 of 2006 concerning Customs, Law Number 39 of 2007 concerning Excise, Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, and Law Number 14 of 2002 concerning the Tax Court. Collectively, these regulations establish objection, appeal, and lawsuit mechanisms that enable individuals and businesses to seek legal protection against administrative decisions they consider unfair or detrimental.

According to [Budiman, Sirait, and Khalimi \(2025\)](#), legal certainty in customs disputes is influenced not only by the clarity of legal rules but also by the consistency of judicial interpretation, particularly regarding goods classification and import duty tariffs. Their study reveals that differing interpretations of the Harmonized System (HS) Code are among the primary causes of customs disputes in Indonesia. Consequently, the quality of legal arguments presented by the parties plays a crucial role in producing decisions that promote legal certainty. In a complementary perspective from the international customs law domain, [Eßer \(2023\)](#) demonstrates that the transaction value method under the WTO Valuation Agreement should be applied to the greatest extent possible, and that procedural deviations from the sequential valuation hierarchy generate legal uncertainty for importers a finding that directly supports the argument that legal counsel's ability to identify such deviations is critical.

Furthermore, [Adiyono and Enggarani \(2026\)](#) found that administrative inconsistencies between the Directorate General of Taxes and the Directorate General of Customs and Excise regarding the recognition of import documents have created legal uncertainty for taxpayers. Their findings demonstrate that legal certainty depends not only on the quality of legislation but also on effective coordination and harmonization among government institutions. [Grainger \(2024\)](#) similarly identifies that the inherent difficulty of tariff classification under the Harmonized System which requires expert training and consistent application is a major source of legal uncertainty in customs disputes across multiple jurisdictions.

[Morgero and Silva \(2025\)](#), in their comparative study of Latin American customs administrations, further demonstrate that national differences in the application of WTO Valuation Agreement procedures particularly regarding doubts about declared transaction values generate significant legal uncertainty for importers across developing-country jurisdictions, a finding directly relevant to the Indonesian context. [Bai and Mao \(2024\)](#) similarly observe that the absence of coherent and predictable dispute resolution mechanisms in cross-border trade contexts undermines the effective implementation of international tax agreements, reinforcing the importance of procedural clarity and professional legal representation. In light of these perspectives, Legal Certainty Theory serves as an important analytical framework in this study. It is used to examine the extent to which legal counsel contributes to the development of persuasive legal arguments, the presentation of relevant evidence, and the consistent application of customs regulations in dispute resolution, particularly in relation to Decision Number 1430/B/PK/Pjk/2026.

2.3 Legal Protection Theory

Legal protection is one of the fundamental objectives of law, aimed at ensuring the recognition, respect, and fulfillment of the rights of every legal subject in the relationship between citizens and the government. Within the framework of administrative law, legal protection serves as a mechanism for controlling governmental actions, ensuring that administrative decisions remain consistent with the principles of legality, proportionality, transparency, and accountability. In customs and excise disputes, legal protection is particularly significant because decisions issued by the Directorate General of Customs and Excise may directly affect the economic rights of importers and exporters.

From a normative perspective, legal protection for customs service users is guaranteed under Law Number 17 of 2006 concerning Customs, Law Number 39 of 2007 concerning Excise, and Law Number 14 of 2002 concerning the Tax Court. These laws provide individuals and businesses with the right to file objections, appeals, and lawsuits against administrative decisions that they consider detrimental. Such guarantees are further reinforced by Law Number 48 of 2009 concerning Judicial Power, and by Constitutional Court Decision Number 26/PUU-XXI/2023, which strengthens the dimension of legal protection by emphasizing that the independence of the Tax Court is an essential prerequisite for objective and impartial resolution of tax and customs disputes. According to [Ritonga, Ritonga, Alwiansyah, Hakim, and Lubis \(2025\)](#), legal protection in tax disputes is not limited to the availability of appeal mechanisms before the Tax Court. It also encompasses the fulfillment of taxpayers' procedural rights throughout the litigation process, including the right to submit evidence, present witnesses and expert testimony, obtain legal representation, and receive decisions based on objective legal considerations.

Furthermore, [Ibnususilo, Shalihah, Istiani, and Azizah \(2025\)](#) explain that inconsistencies between the Tax Court Law, the Judicial Power Law, and tax regulations have created uncertainty regarding the institutional status of the Tax Court. Such conditions may undermine the effectiveness of legal protection because judicial independence is a fundamental prerequisite for the issuance of objective and fair decisions. [Chaisse and Mosquera \(2022\)](#) reinforce this view by arguing that access to justice in tax disputes can only be meaningfully guaranteed when judicial institutions exercise their functions independently from fiscal authorities, and when parties are afforded equal procedural opportunities through competent representation. [Panchenko, Kurkova, and Soroka \(2024\)](#) further emphasize that effective legal protection for taxpayers encompasses not only substantive rights such as the right to

appeal and to present evidence but also procedural guarantees, including timely access to legal counsel and the right to receive reasoned decisions from competent authorities.

De la [De \(2023\)](#), additionally demonstrates, from an international law perspective, that the availability of independent judicial mechanisms for resolving tax disputes is a key indicator of a state's commitment to the rule of law and the protection of taxpayers' rights, a standard against which Indonesia ongoing Tax Court reform must also be evaluated. [Quijada, Tejada, and García-Herreros \(2023\)](#) further argue that the fragmentation of dispute resolution mechanisms across administrative, judicial, and international forums creates risks of procedural inconsistency that can undermine effective legal protection, underscoring the importance of clear jurisdictional boundaries in tax dispute systems. From an administrative law perspective, legal protection in customs disputes is intended not only to safeguard the rights of importers and exporters but also to maintain a balance between the state's fiscal interests and the constitutional rights of citizens. Accordingly, this study employs Legal Protection Theory as an analytical framework to evaluate whether the role of legal counsel in Decision Number 1430/B/PK/Pjk/2026 effectively ensured the protection of the parties' rights throughout the litigation process.

2.4 The Role of Legal Counsel, Customs Dispute Resolution, and the Tax Court as a Specialized Institution

Legal counsel refers to an individual or entity authorized through a special power of attorney to represent a party involved in a dispute before the Tax Court. The role of legal counsel in tax and customs disputes differs significantly from that in general courts because, in addition to possessing knowledge of procedural law, legal representatives must also have expertise in taxation, customs regulations, international trade practices, goods classification, customs valuation, and customs administrative systems.

The legal framework governing legal representation before the Tax Court is established under Law Number 14 of 2002 concerning the Tax Court, which grants litigating parties the right to be represented by qualified legal counsel. In customs dispute proceedings, the responsibilities of legal counsel extend far beyond presenting legal arguments. Their role includes developing litigation strategies, analyzing international trade documentation, reviewing the legality of administrative actions taken by the Directorate General of Customs and Excise, preparing and presenting evidence, and formulating legal conclusions based on the facts established during the trial.

[Fahri \(2022\)](#) explains that the digitalization of customs administration has significantly transformed evidentiary practices before the Tax Court. Electronic documents generated through the Directorate General of Customs and Excise system now play a central role as evidence in customs disputes. Consequently, legal counsel must possess sufficient expertise in digital evidence and be capable of linking electronic documentation to the legal arguments advanced during litigation. [Vijayakumar \(2025\)](#) further demonstrates that modern customs administrations are increasingly deploying technology-driven risk management systems that generate automated data outputs forming the evidentiary basis for administrative reassessments, underscoring the growing technical demands placed on legal counsel who must engage critically with algorithmically produced customs records.

[Caliendo \(2025\)](#) correspondingly argues that as tax and customs administration becomes increasingly algorithm-driven, legal frameworks must develop constitutional safeguards ensuring that automated determinations remain subject to meaningful human review and that affected parties retain effective access to legal remedies a concern directly relevant to the evidentiary standards applicable in Tax Court proceedings. [Widyartika and Ardiansyah \(2025\)](#) similarly reveal that inconsistencies in judicial decisions concerning State-Controlled Goods indicate the need for more comprehensive legal arguments from disputing parties, and that differing interpretations regarding the jurisdiction of the Tax Court can be minimized when legal counsel develops systematic legal reasoning grounded in the Customs Law, the Tax Court Law, and the principles of good governance.

Customs and excise dispute resolution refers to a legal mechanism established by the state to ensure the protection of rights for importers, exporters, and other parties who may suffer losses as a result of administrative decisions issued by the Directorate General of Customs and Excise. Such disputes generally arise from differences in interpretation regarding the classification of goods under the Harmonized System (HS) Code, customs valuation, import duty tariffs, rules of origin, customs facilities, and the imposition of excise duties. [Nugrahaeni and Tjen \(2021\)](#) explain that most customs disputes in Indonesia are triggered by differing interpretations of goods classification, a finding corroborated by international literature. [Grainger \(2024\)](#) documents that tariff classification challenges are pervasive across jurisdictions because the WCO Harmonized System requires expert interpretation, and even experienced practitioners frequently encounter classification difficulties.

Furthermore, [Eßer \(2023\)](#) demonstrates that customs valuation disputes particularly those involving the sequential application of valuation methods under the WTO Valuation Agreement represent some of the most procedurally complex cases in customs litigation globally. [Shumba \(2023\)](#) emphasizes that customs administrations carry a multifaceted function that extends beyond revenue collection to encompass trade facilitation and the enforcement of compliance with international trade law, a role that inherently generates the conditions for legal disputes requiring professional legal resolution. [Antov \(2023\)](#) further illustrates, in the context of e-commerce trade, how evolving regulatory frameworks and administrative classification challenges generate new categories of customs disputes that require legal counsel equipped with both technical and normative expertise. [Nyamdaa, Ulzii-Ochir, and Lkhamtseren \(2024\)](#) similarly demonstrate that tariff classification under the Harmonized System framework remains highly context-dependent and susceptible to divergent interpretation even among trained customs practitioners, reinforcing the conclusion that expert legal representation is indispensable in dispute resolution proceedings.

The Tax Court is a specialized judicial body possessing absolute jurisdiction to examine, adjudicate, and resolve tax disputes, including customs and excise disputes. Following Constitutional Court Decision No. 26/PUU-XXI/2023, institutional reforms mandating the transfer of organizational, administrative, and financial supervision of the Tax Court to the Supreme Court represent a significant step toward strengthening judicial independence. [Suryaman \(2021\)](#) argues that the effectiveness of the Tax Court is highly dependent on maintaining a balance between the protection of taxpayers' rights and the fiscal interests of the state. [Ibnususilo, Shalihah, Istiani, and Azizah \(2025\)](#) further explain that strengthening the independence of the Tax Court forms an integral part of broader administrative justice reforms. [Pattynama, Setjoatmadja, and Suyanto \(2026\)](#) emphasize that customs dispute resolution requires independent judges supported by comprehensive evidentiary assessments to ensure that decisions reflect the principles of justice, utility, and legal certainty. In this context, the presence of competent legal representatives becomes a crucial element in assisting judicial panels to obtain a comprehensive understanding of both the legal and factual dimensions of a case throughout the litigation process. Based on these perspectives, this study views legal counsel not merely as formal representatives of the parties but as strategic actors who significantly influence the quality of evidence, the effectiveness of legal arguments, the protection of clients' rights, and the achievement of legal certainty in customs and excise dispute resolution.

3. Research Methodology

This study employs a qualitative approach using a normative juridical method (doctrinal legal research), focusing on the analysis of legal norms, legal principles, doctrines, and judicial decisions related to customs and excise dispute resolution. The primary object of the study is Decision Number 1430/B/PK/Pjk/2026, which is examined to assess the role of legal representatives in the dispute resolution process before the Tax Court. The research applies three complementary approaches: the statute approach, the conceptual approach, and the case approach. These approaches are selected to provide a comprehensive understanding of the implementation of customs and excise regulations, Tax Court procedural law, and the application of the principles of legal certainty, legal protection, and justice in dispute resolution practices.

The sources of data consist of primary, secondary, and tertiary legal materials. Primary legal materials include the 1945 Constitution of the Republic of Indonesia, Law Number 14 of 2002 concerning the Tax Court, Law Number 17 of 2006 concerning Customs, Law Number 39 of 2007 concerning Excise, Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, Law Number 48 of 2009 concerning Judicial Power, Constitutional Court Decision Number 26/PUU-XXI/2023, and Decision Number 1430/B/PK/Pjk/2026 as the main focus of analysis. Secondary legal materials are derived from reputable national and international scholarly articles published between 2021 and 2026, academic books, research reports, and official documents related to customs, excise, taxation, and the Tax Court. Tertiary legal materials consist of legal dictionaries, encyclopedias, and other reference sources that support the interpretation of legal concepts.

Data collection is conducted through library research by systematically reviewing legislation, judicial decisions, academic literature, and relevant legal documents. The collected data are analyzed using descriptive qualitative analysis through the stages of data reduction, classification, interpretation, and conclusion drawing. The analysis focuses on identifying the role of legal representatives in the evidentiary process, the formulation of legal arguments, and their contribution to judicial considerations in customs and excise disputes. To ensure the validity of the findings, source triangulation is employed by comparing statutory provisions, legal doctrines, previous research findings, and judicial reasoning contained in court decisions.

The selection of Decision Number 1430/B/PK/Pjk/2026 as the primary object of analysis is based on three considerations. First, this decision involves a complete multi-stage dispute resolution process, encompassing administrative objection, Tax Court appeal, and judicial review, providing a comprehensive basis for analyzing the role of legal counsel across all procedural stages available under Indonesian customs law. Second, the dispute involves complex legal and evidentiary issues regarding customs valuation and tariff classification that are representative of the most common categories of customs disputes in Indonesia, as documented by [Nugrahaeni and Tjen \(2021\)](#). Third, the decision was issued during the period of significant institutional reform of the Tax Court following Constitutional Court Decision Number 26/PUU-XXI/2023, making it analytically relevant to contemporary developments in Indonesia's tax dispute resolution system.

Decision Number 1430/B/PK/Pjk/2026 was accessed through the official Tax Court Decision Database (Sistem Informasi Penelusuran Perkara Pengadilan Pajak), which provides publicly accessible copies of Tax Court decisions, and through the Supreme Court's case information system (SIPP Mahkamah Agung) for the judicial review proceedings.

4. Results and Discussions

4.1 Case Background: Decision Number 1430/B/PK/Pjk/2026

Decision Number 1430/B/PK/Pjk/2026 is a judicial review (Peninjauan Kembali/PK) decision issued by the Supreme Court of the Republic of Indonesia in a customs and excise dispute between an importer and the Directorate General of Customs and Excise (DGCE). Under Indonesian procedural law, the petition for judicial review in tax and customs matters is submitted to and adjudicated by the Supreme Court pursuant to Article 89 of Law Number 14 of 2002 concerning the Tax Court, which provides that parties may file a petition for judicial review against Tax Court decisions before the Supreme Court on the grounds specified under Article 91, including material legal error, new evidence, and fraud in the proceedings.

The designation "B/PK/Pjk" in the decision number reflects the Supreme Court's classification of judicial review petitions in tax matters (B = Banding/appeal track; PK = Peninjauan Kembali; Pjk = Pajak), consistent with the Supreme Court's case numbering convention. Accordingly, Decision Number 1430/B/PK/Pjk/2026 was issued by the Supreme Court upon a petition for judicial review filed by the DGCE against the Tax Court's decision that partially favored the importer. The central subject of the dispute involved the determination of customs valuation and tariff classification under the Harmonized System (HS) Code applicable to the goods imported by the appellant. The dispute originated from a DGCE administrative decision that reassessed the customs value of the imported

goods, resulting in an additional import duty obligation significantly higher than the value declared by the importer in the customs declaration (Pemberitahuan Impor Barang/PIB).

The DGCE contended that the transaction value submitted by the importer did not accurately reflect the actual customs value of the goods as required under the WTO Valuation Agreement, as adopted into Indonesian law through Government Regulation Number 22 of 2021 on Customs Value of Imported Goods. The importer, represented by legal counsel, contested this reassessment on the grounds that the transaction value was supported by complete and verifiable commercial documentation, including a commercial invoice, bill of lading, packing list, and certificate of origin, all of which complied with Article 15 of Law Number 17 of 2006 on Customs. At the initial level, the importer submitted a formal objection to the DGCE pursuant to Article 93 of Law Number 17 of 2006, which the DGCE rejected on the basis that the submitted documentation was deemed insufficient to establish the declared transaction value.

The importer subsequently filed an appeal before the Tax Court, which constituted the primary judicial forum for examining the legal and evidentiary merits of the dispute. In its appeal proceedings, the legal counsel for the importer presented a systematic legal argument challenging the DGCE's valuation methodology, arguing that the rejection of the transaction value was not supported by adequate legal reasoning and that the DGCE had failed to demonstrate, through credible alternative evidence, that the declared value was inconsistent with the prevailing market price of the goods.

The Tax Court panel, upon reviewing the evidentiary submissions and legal arguments of both parties, issued a decision partially in favor of the appellant, finding that certain elements of the DGCE's customs valuation were unsupported by sufficient legal justification. The DGCE thereafter filed a petition for judicial review before the Supreme Court on the grounds of material legal error (*kesalahan penerapan hukum*) under Article 91(b) of Law Number 14 of 2002, asserting that the Tax Court had misapplied the customs valuation provisions of Law Number 17 of 2006 and the WTO Valuation Agreement. The Supreme Court, in Decision Number 1430/B/PK/Pjk/2026, examined the legal arguments advanced by both parties and ultimately upheld the Tax Court's decision, finding that the Tax Court's application of the sequential valuation method hierarchy was legally correct and that the DGCE had not presented sufficient grounds to establish material legal error in the Tax Court's reasoning.

The case is analytically significant for three reasons. First, it involves complex evidentiary issues regarding the determination of customs value, which require legal counsel to possess both legal expertise and technical knowledge of international trade documentation standards. Second, it demonstrates the multi-layered nature of Indonesia's customs dispute resolution system, encompassing administrative objection, Tax Court appeal, and extraordinary judicial review before the Supreme Court. Third, it provides a concrete basis for evaluating how the quality of legal argumentation and evidence management by legal counsel influences judicial reasoning at each stage of the dispute resolution process.

4.2 Discussion

4.2.1 The Strategic Role of Legal Counsel in Evidentiary Construction

An analysis of Decision Number 1430/B/PK/Pjk/2026 reveals that legal counsel's primary contribution extended well beyond formal courtroom representation. In the case under review, legal counsel systematically constructed an evidentiary framework by organizing and presenting five categories of commercial documentation, namely commercial invoices, bills of lading, packing lists, certificates of origin, and comparative price data, in a sequence designed to establish the coherence and legal sufficiency of the declared transaction value under Article 15 of Law Number 17 of 2006 on Customs.

Specifically, legal counsel presented each document in relation to the DGCE's specific grounds for rejection, demonstrating document by document that the declared transaction value was supported by a traceable and internally consistent evidentiary chain. Legal counsel further challenged the DGCE's

contention by introducing comparative market price data from contemporaneous transactions for similar goods and arguing that the DGCE had not produced evidence showing that the declared value deviated from the arm's-length price prevailing in the market at the time of importation. The judicial panel acknowledged this documentary framework in its consideration, noting that the internal consistency of the submitted evidence supported the plausibility of the declared value. This finding is consistent with [Ardiansyah and Suganda \(2024\)](#), who established that the allocation of the burden of proof in customs valuation disputes constitutes a decisive factor in Tax Court outcomes, particularly when documentary evidence directly addresses the DGCE's grounds for reassessment.

Furthermore, the case demonstrates that the effectiveness of legal counsel in customs disputes is inseparable from technical mastery of international trade documentation standards. The DGCE's reassessment was based on an alternative valuation method permitted under Article 15(3) of the Customs Law, which allows customs authorities to use deductive or computed values when transaction values are deemed unacceptable. Legal counsel in this case successfully challenged the procedural propriety of the DGCE's application of the alternative method by demonstrating that the DGCE had skipped the sequential valuation steps mandated under the WTO Customs Valuation Agreement.

More specifically, the DGCE had proceeded directly to a computed value method without first exhausting the identical goods transaction value method and the similar goods transaction value method under Articles 15(4) and 15(5) of the Customs Law. This argument, which was grounded in both domestic statutory provisions and international treaty obligations, proved persuasive to the Tax Court panel and was referenced in the Supreme Court's judicial review reasoning as a key basis for upholding the Tax Court's decision. As [Eßer \(2023\)](#) demonstrates in the European customs law context, the transaction value method should be applied to the greatest extent possible under the WTO Valuation Agreement, whereas recourse to secondary methods is only permissible when the importer has been unable to provide sufficient documentation. [Ratnasari and Ardiansyah \(2024\)](#) similarly found that the effectiveness of evidentiary presentation in tax disputes is determined by the capacity of legal counsel to integrate administrative evidence with the normative principles governing the substantive area of law in dispute.

4.2.2 Legal Certainty and Consistency of Judicial Interpretation

Decision Number 1430/B/PK/Pjk/2026 also provides important insights into the relationship between legal counsel's argumentation and the achievement of legal certainty in customs dispute resolution. The Tax Court panel in the initial appeal proceedings was confronted with a conflict between two competing legal interpretations: the DGCE's position that the transaction value failed to reflect the arm's-length price of the goods, and the importer's position that the declared value was fully supported by verifiable commercial documentation.

Legal counsel addressed this interpretive conflict by constructing a normative argument grounded in the hierarchy of valuation methods established under Article 15 of the Customs Law, demonstrating that the DGCE's rejection of the transaction value lacked a documented legal basis sufficient to justify departure from the primary valuation method. In its judicial review petition, the DGCE argued that the Tax Court had committed a material legal error by failing to give sufficient weight to the DGCE's internal valuation database, which the DGCE claimed showed that the declared price was below the prevailing market level. Legal counsel for the importer responded by arguing that the DGCE's internal database did not constitute legally admissible evidence of a specific alternative transaction value as required under the sequential methodology of Article 15 of the Customs Law, and that administrative databases cannot substitute for the transaction-specific documentation required to displace the declared transaction value.

The Supreme Court accepted this reasoning in upholding the Tax Court's decision, confirming that the DGCE bore the burden of identifying a concrete, documentable alternative value before departing from the transaction value method. This outcome illustrates how systematic, norm-referenced legal argumentation by legal counsel can constrain administrative discretion and promote consistency in

judicial interpretation, consistent with the findings of [Widyartika and Ardiansyah \(2025\)](#), who similarly found that differing interpretations regarding the jurisdiction of the Tax Court can be minimized when legal counsel develops systematic legal reasoning grounded in the Customs Law, the Tax Court Law, and the principles of good governance.

The application of legal certainty principles to this case is further illustrated by the judicial review proceedings. The DGCE's petition invoked the ground of material legal error (*kesalahan penerapan hukum*) under Article 91 of Law Number 14 of 2002 on the Tax Court. Legal counsel for the importer responded by demonstrating that the Tax Court's decision was grounded in a consistent application of the Customs Law's evidentiary standards and that no legal error had occurred in the Tax Court's sequential analysis of the submitted evidence. [Negara, Husban, Nainggolan, and Lufsiana \(2023\)](#) have argued that ambiguity in customs litigation procedures may undermine legal certainty unless accompanied by the active role of legal counsel in constructing arguments based on the general principles of good governance. This conclusion is borne out by the present case.

At the international level, [Chaisse and Mosquera \(2022\)](#) similarly observe that the consistency of legal certainty in tax dispute resolution depends on institutional independence and the professionalism of legal representatives who can anchor their arguments in established normative frameworks a dynamic clearly evidenced in the conduct of legal counsel throughout the proceedings in Decision Number 1430/B/PK/Pjk/2026. [Malamis and Cai \(2021\)](#) additionally underscore that evolving international tax dispute resolution frameworks place heightened demands on the capacity of legal practitioners to navigate complex multi-layered procedural environments, a challenge that is equally present in specialized domestic customs dispute settings such as the Indonesian Tax Court.

4.2.3 Legal Protection and Access to Justice

The third dimension of legal counsel's contribution in Decision Number 1430/B/PK/Pjk/2026 concerns the protection of the importer's procedural rights throughout the multi-stage dispute resolution process. Indonesia's customs dispute resolution system imposes significant procedural requirements at each stage, including strict documentary submission deadlines, prescribed evidentiary standards, and limitations on the types of new evidence that may be introduced in appellate proceedings. In this case, legal counsel ensured that the objection memorandum submitted to the DGCE under Article 93 of the Customs Law addressed each ground of the DGCE's reassessment with corresponding documentary rebuttal within the sixty-day statutory deadline.

At the Tax Court appeal stage, legal counsel prepared a comprehensive memorial of appeal (*memori banding*) that systematically catalogued all contested aspects of the DGCE's decision, identified the applicable legal provisions supporting the importer's position, and anticipated the DGCE's likely counter-arguments. At the judicial review stage, legal counsel identified the specific procedural deficiency in the DGCE's petition, namely, the absence of new evidence (*novum*) or a demonstrable legal error meeting the threshold of Article 91 of the Tax Court Law and filed a written response that framed the DGCE's petition as a substantive disagreement with factual findings rather than a legally cognizable ground for judicial review.

The case further demonstrates that legal protection in customs disputes is not merely a formal entitlement but a practical outcome that depends substantially on the competence and diligence of legal counsel in utilizing the procedural mechanisms available under the Customs Law, the Tax Court Law, and the relevant implementing regulations. [Tampubolon \(2024\)](#) has similarly demonstrated that access to justice in customs disputes is strongly influenced by the capacity of legal counsel to maximize the procedural rights available to their clients. Moreover, as [Grainger \(2024\)](#) observes in the context of tariff classification challenges globally, the complexity of customs documentation and classification requirements necessitates that legal counsel possess specialized technical knowledge to adequately protect their clients' rights before specialized judicial bodies. Legal counsel thus functions simultaneously as a procedural guardian, a technical advisor, and a legal knowledge bridge connecting the importer's commercial reality with the normative framework of administrative and customs law.

5. Conclusions

5.1 Conclusion

This study analyzed the role of legal counsel in customs and excise dispute resolution before the Tax Court, with particular reference to Decision Number 1430/B/PK/Pjk/2026. Three principal conclusions are drawn in response to the research questions. First, Indonesia's legal framework for customs dispute resolution is normatively comprehensive, but its effectiveness depends on the capacity of legal counsel to deploy the available procedural and evidentiary mechanisms strategically at each stage of the proceedings. Second, the case demonstrates that legal counsel's contribution was decisive in determining the judicial outcome, as systematic evidentiary construction, normative challenge to the DGCE's deviation from the sequential valuation hierarchy, and strategic reframing of the judicial review petition collectively shaped the Supreme Court's reasoning, confirming that technical and legal competence is the primary determinant of effective representation in customs disputes.

Third, legal certainty and legal protection in customs disputes are not merely outcomes of well-drafted legislation but practical achievements contingent on the professionalism of legal counsel, given that the ability to anchor arguments in established normative frameworks and to preserve procedural rights across multiple stages produced an outcome consistent with the principles of legality, proportionality, and equal access to justice. From a policy perspective, the institutional reform of the Tax Court should be accompanied by formal professional competency standards for legal counsel appearing in customs and excise matters. This study contributes by demonstrating that legal counsel functions not merely as a procedural participant but as a structural determinant of judicial quality and legal certainty in Indonesia's customs dispute resolution system.

5.2 Research Limitations

This study is subject to several limitations. First, it employs a normative juridical approach with a primary focus on the analysis of Tax Court Decision Number 1430/B/PK/Pjk/2026. As a result, the research does not incorporate empirical data obtained through interviews with judges, legal counsel, or officials of the Directorate General of Customs and Excise. Consequently, the analysis relies predominantly on legal documents, statutory regulations, judicial decisions, and existing scholarly literature. Furthermore, as a single case study, the analytical conclusions derived from Decision Number 1430/B/PK/Pjk/2026 reflect the specific factual, procedural, and institutional context of that particular dispute and may not be representative of all customs and excise disputes adjudicated before the Tax Court.

Future research employing multiple case studies or empirical data collected through interviews and systematic sampling would be necessary to validate and extend the findings of this study. Second, the scope of references used in this study remains partially dominated by national literature, notwithstanding the inclusion of international scholarship on customs valuation, tariff classification, and tax dispute resolution. The inclusion of a broader range of comparative international literature concerning customs dispute resolution practices and the role of legal counsel in tax litigation in other jurisdictions would further enrich the analysis in future research.

5.3 Suggestions and Directions for Future Research

Future studies are recommended to adopt an empirical juridical approach by conducting in-depth interviews with legal counsel, Tax Court judges, and officials of the Directorate General of Customs and Excise. Such an approach would provide a more comprehensive understanding of the practical dynamics of customs and excise dispute resolution and would complement normative legal analysis with concrete field-based evidence.

In addition, future research may develop comparative studies between Indonesia and other jurisdictions regarding customs dispute resolution mechanisms, particularly concerning the role of legal counsel within tax courts or customs tribunals. Comparative analyses are expected to contribute

to the formulation of a more effective model of legal representation and to support ongoing reforms of Indonesia's tax and customs adjudication system.

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Author Contributions

RK contributed to the conceptualization, methodology, formal analysis, and preparation of the original draft. SB contributed to writing, review and editing, as well as supervision of the research process. FH was responsible for data curation and investigation. NS contributed to validation and visualization of the research findings. All authors have read and approved the final version of the manuscript.

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