



Analysis of the Strength of Evidence of Witness a De-Charge Against the Judge's Decision Regarding the Release of the Defendant in a Tax Crime (Study of Decision Number 97/Pid.Sus/2023/PN Pdg)

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ABSTRACT

This research examines the strategic significance of defense witnesses in impacting judicial rulings in cases of tax offenses, as illustrated in Decision Number 97/Pid Sus/2023/PN Pdg. A defense witness is a witness enlisted by the accused to undermine or challenge the allegations put forth by the prosecution to lessen or acquit the accused from legal liabilities. In this particular instance, the defense witness delivered pivotal testimony indicating that a third party had settled the tax in question unbeknownst to the defendant. Such testimony played a critical role in the judicial deliberations, convincing the judge to establish that the essential requirements of the charges were not fulfilled, resulting in the defendant's total clearance. This examination reveals that the testimonial influence of defense witnesses carries substantial weight in the adjudicatory process, particularly in intricate scenarios like tax offenses, where robust and credible evidence holds utmost importance. The ruling of the judge to clear the accused stemmed from the non-fulfillment of the requisites causing financial loss to the state, as stipulated in Article 191 Paragraph (2) of the Criminal Procedure Code. Hence, the findings of this research affirm the vital and strategic function of defense witnesses in shaping the ultimate resolution of a criminal lawsuit, especially within tax legislation necessitating thorough and impartial scrutiny of evidence.

Keyword:

Witness a de charge, Tax crimes, Power of proof, Criminal justice.

INTRODUCTION

Indonesia, a country governed by the rule of law, stands by the principle of equality for all its citizens within the legal system (Hidayah, 2023). The 1945

Constitution of the Republic of Indonesia explicitly portrays the country as one governed by law (Rechtsstaat) rather than by power (Machtstaat) (Kansil & Kansil,

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2008). In criminal justice, presenting evidence is fundamental to guaranteeing a fair and unbiased trial (Kelly et al., 2024). This evidential material serves to ascertain the truth in a particular case and as the primary foundation upon which judges base their decisions when sentencing defendants.

Witness testimony holds a significant position within the criminal justice system in Indonesia, being recognized as a crucial element of evidence. According to Article 184 of the Criminal Procedure Code (KUHAP), witness testimony is prioritized as the primary evidence that demands the judge's attention. Notably, the involvement of a de-charge witness presented by the defendant is pivotal in challenging or disproving the accusations put forth by the public prosecutor (Waluyo, 2000). Despite being perceived as leaning towards the defendant, these de-charge witnesses play a vital role that cannot be disregarded in the evidentiary proceedings.

Witnesses of a de charge provide information that may exonerate the defendant or absolve them from any legal accusations (Brewer et al., 2018; Greco, 2018). Their statements can impact the judge's ruling, particularly when corroborated by other pertinent and trustworthy evidence. Nevertheless, not every testimony from witnesses of a de charge is automatically accepted by the judge. The judge must meticulously assess the statement's credibility and pertinence before utilizing it as a basis for deliberation in resolving the case (Novo & Seijo, 2010; Sabourin, 2007).

This research examines the probative value of a witness's testimony in a tax fraud case adjudicated in Decision Number 97/Pid Sus/2023/PN PdG. The case presents an intriguing subject for analysis due to the judge's ruling to acquit the accused of all allegations following the account of a witness who affirmed that the

tax in question had been settled by a third party unbeknownst to the defendant. Such judicial ruling prompts inquiries into the impact of witness testimonies on judicial outcomes.

This research endeavors to investigate and scrutinize the impact of de-charge witnesses' testimonies on judicial deliberations, particularly in tax offenses. Through a thorough analysis of this scenario, a more profound comprehension of the strategic significance of de-charge witnesses in the criminal justice system of Indonesia can be ascertained. Furthermore, this study aims to assess the efficacy and appropriateness of de-charge witnesses' testimonies in swaying the judge's determinations.

In the criminal justice sector, justice is not limited to establishing the defendant's guilt but also involves ensuring the defendant's right to a fair trial. When reaching a verdict, the judge must assess all the evidence accessible, encompassing the discharge witnesses' testimonies, with substantial impartiality and honesty. Consequently, comprehending the credibility and potency of discharge witnesses' testimonies as evidence in the trial proceedings holds significance.

Given the significance attributed to de-charge witnesses in presenting evidence, this research aims to offer substantial insights into the academic and practical comprehension of de-charge witnesses' function within Indonesia's criminal justice framework. The results of this study are expected to act as a roadmap for legal experts, academics, and policymakers to develop more efficient strategies to ensure fairness for all parties involved in the legal process.

RESEARCH METHODS

This research employs a normative legal approach to examine the probative value of witness de charge in legal proceedings and judicial determinations

(Jonaedi Efendi et al., 2018). The normative legal framework adopted concentrates on scrutinizing the legal principles stipulated in pertinent statutes and regulations, particularly the Criminal Procedure Code (KUHP) and Decision Number 97/Pid Sus/2023/PN Pdg, as a specific instance. The methodology utilized is descriptive-analytical, involving collecting secondary data encompassing primary, secondary, and tertiary legal sources via literature review, followed by examining how witness de charge could impact judicial deliberations in criminal adjudications.

The data-gathering process involved the examination of legal documents, books, journals, and court rulings that are relevant to the research subject (Atikah, 2022). The acquired data was subsequently subjected to qualitative analysis, categorizing information according to the legal facets under examination and their presentation in a descriptive manner. This analytical process aimed to ascertain and elucidate the function of de-charge witnesses within the criminal justice system and assess their influence on the decisions made by judges in cases involving tax crimes. Consequently, this research methodology aims to offer a comprehensive insight into the probative value of de-charge witnesses within the legal framework of Indonesia.

RESULTS

This research explores the probative value of exculpatory witnesses in a tax evasion case adjudicated by Decision Number 97/Pid Sus/2023/PN Pdg. The examination findings hint that the evidence from exculpatory witnesses, as offered by the defendant, is pivotal in shaping the legal judgment. In this instance, the exculpatory witness affirmed that the accused lacked awareness of the tax allegations and that a third party undertook the tax settlement. Such testimony significantly influenced the

judge's decision to absolve the accused of all allegations.

In examining the verdict, the judge considered the testimony of the de-charge witness, which was deemed to offer adequate proof to cast doubts on the charges brought forth by the public prosecutor. The judge concluded that the components of the alleged tax offense were not established legally and convincingly, leading to the defendant's dismissal in line with Article 191 Paragraph (2) of the Criminal Procedure Code. This outcome affirms the potential significance of the de-charge witness's testimony in influencing the final judgment of a criminal proceeding.

Additionally, the ongoing investigation has uncovered that the probative worth of a witness delivering a de charge is not just about the substance of the testimony in isolation but also about its connection to other existing evidence. In this instance, the de-charge witnesses effectively established a robust connection to documentary evidence concerning tax payments, thereby bolstering the legal standing of the defendant.

The investigation further highlighted that judge meticulously evaluated the trustworthiness of the charge witnesses. Despite being brought forth by the defendant, the judge deemed the testimony highly credible due to its alignment with other pertinent evidence. This underscores the substantial impact that the testimony of de charge witnesses can have on the judge's ruling, provided that it is perceived as credible and coherent with the trial's disclosed facts.

Nevertheless, this investigation unveiled deficiencies within the regulatory framework concerning witness depositions. Ambiguities in the criteria for evaluating such testimonies have the potential to result in varying interpretations by judicial authorities. While the testimony of the charge witnesses was deemed credible in this instance, the absence of explicit

guidelines could prompt judges to dismiss such evidence hastily in other scenarios.

The findings of this research validate the significance of de-charge witnesses in the criminal justice system, particularly in instances of tax crimes. Their testimony can significantly influence the ultimate verdict, provided that it is substantiated by compelling and pertinent evidence. This study suggests that more precise guidelines concerning the employment and evaluation of de-charge witnesses are necessary to promote more excellent uniformity in the dispensation of justice within the criminal justice framework.

DISCUSSION

This discourse examines the extensive scrutiny of the evidential potency of de-charge witnesses in criminal justice proceedings, illustrated through a specific instance outlined in Decision Number 97/Pid Sus/2023/PN Pdg. De-charge witnesses, enlisted by the accused to offer supportive statements, are frequently perceived as partial due to their affiliation with the defendant. Nonetheless, in this scenario, the testimonies played a pivotal role in influencing the judicial ruling that eventually absolved the accused of all allegations.

The witness's deposition in this case effectively demonstrated that the accused was not directly implicated in the purported offense, specifically a violation of tax laws. The witness stated that a third party had settled the tax in dispute unbeknownst to the defendant. This circumstance leads to the inference that the essential components of tax-related wrongdoing, as alleged by the prosecution, were not present. This deposition illustrates the significant impact that witness testimonies can have on the judge's decision, particularly when coupled with substantial corroborative proof.

This discourse also raises the issue regarding the judge's evaluation of the

testimony provided by defense witnesses. Despite the witness being brought forth by the defendant, the judge maintained an impartial assessment of the testimony. This illustrates the need for a judicial judge to discern and mitigate potential biases by examining the complete context and evidence. The judge's choice to acknowledge and incorporate this testimony into the body of valid evidence demonstrates the application of prudence in the legal proceedings, emphasizing the requirement to meticulously review all evidence before reaching a verdict.

Moreover, the present discourse sheds light on the deficiencies in the regulation concerning de-charge witnesses. Within the Criminal Procedure Code framework, while these witnesses hold value as admissible evidence, there is a lack of specific directives on evaluating and utilizing their testimonies. Consequently, this situation may give rise to disparities in the judicial assessment across different cases. For instance, the testimony of de charge witnesses could be disregarded in certain cases if it lacks corroboration from other sufficiently robust evidence, in contrast to the scenario observed in the analyzed case. The absence of precise regulatory measures has the potential to result in divergent interpretations and implementations, which could adversely impact the accused.

Moreover, the discourse highlights the significance of having defense witnesses present as a component of the accused's entitlement to self-defense during legal proceedings. Judicial officials are required not solely to focus on evidence that indicates the accused's guilt but also to give proper consideration to exculpatory evidence, which might involve testimony from defense witnesses. This methodology aligns with the fundamental notion of fairness in the legal system, ensuring that every accused individual is afforded a just and equitable trial (Bublitz, 2023).

In tax offenses, exemplified in this instance, a defense witness can substantially influence uncovering information that might remain undisclosed by witnesses or other evidence put forth by the prosecution. Such testimonies frequently pertain to intricate technical or administrative particulars that may elude the purview of the trial or other specialized witnesses. Consequently, overlooking a defense witness without a thorough evaluation can result in injustice toward the defendant (Chlevickaitė, 2024).

In conclusion, this discourse underscores the significance of the testimonies provided by de-charge witnesses, mainly when bolstered by compelling supporting proof, as a potent and dependable verification method. Hence, an imperative need exists to formulate more precise guidelines to guarantee the uniform and impartial evaluation of these witnesses across the entirety of the legal proceedings. Consequently, the legal framework can enhance its confidence in dispensing justice, catering to the needs of both the defendant and the broader societal realm.

CONCLUSION

The conclusion reached by this research indicates that de-charge witnesses play a crucial role within the criminal justice system, particularly in instances involving tax offenses, as detailed in Decision Number 97/Pid Sus/2023/PN Pdg. The testimony provided by these witnesses effectively presented substantial evidence to counter the charges brought forth by the prosecution, demonstrating that the accused individual lacked awareness or participation in the purported tax infringement. This testimonial evidence is a pivotal factor influencing the judge's decision to fulfill the alleged elements, justifying the defendant's dismissal from all legal accusations. The research highlights that despite the

potential bias associated with a discharge witness due to their affiliation with the defendant, their statements can wield significant probative value when corroborated by other pertinent evidence. This deduction underscores the significance of these witnesses in upholding equilibrium and impartiality in the legal process, underscoring the necessity for judges to undertake a thorough and unbiased evaluation of all trial evidence. Furthermore, the study emphasizes the requirement of more precise guidelines concerning the utilization and appraisal of de-charge witness testimonies to ensure uniform and equitable implementation within the criminal justice framework.

LIMITATION

This research has various constraints that require consideration when interpreting the outcomes and discoveries presented. Initially, the scope of this study is confined to a singular case, specifically Decision Number 97/Pid Sus/2023/PN Pdg, thereby restricting the generalizability of the findings to cases with distinct characteristics. While this case offers a detailed examination of the involvement of de-charge witnesses in the criminal justice system, its applicability to differing contexts remains uncertain. Secondly, the methodology employed in this study is normative juridical, drawing upon secondary data from legal records, court rulings, and relevant literature, excluding primary data such as interviews with key participants in the legal proceedings like judges, prosecutors, or legal advisors. These constraints imply that the study may not fully grasp the intricacies and fluctuations in legal verdicts. Furthermore, a comprehensive exploration of the interpretations and implementations of laws about de-charge witnesses across various Indonesian courts, which could influence similar

cases' ultimate judgments, is lacking in this study. These limitations indicate that the study's findings should be regarded as insights into the evidential significance of de-charge witnesses within a specific scenario rather than encompassing all potential facets within the broader criminal justice framework. Lastly, the study fails to delve deeply into the practical implications of vague regulations concerning de-charge witnesses, a critical aspect for formulating more inclusive and just legal policies.

IMPLICATION

The ramifications of this research suggest that the involvement of de-charge witnesses exerts a substantial influence on the decision-making process of judges in criminal proceedings, particularly those related to tax offenses. This discovery underscores the significance of de-charge witness testimonies as pivotal evidence capable of altering the course of a judgment, especially when substantiated by robust and pertinent evidence. The pragmatic implication of this discovery lies in the necessity to enhance the specificity and clarity of regulations governing the utilization and evaluation of de-charge witnesses within criminal justice. Implementing stricter and more intricate regulations can effectively ensure the uniform and impartial assessment of such testimonies across diverse judicial settings, consequently mitigating the potential for partiality and safeguarding the defendant's right to a fair trial. Furthermore, this revelation also underscores the imperative of enhancing legal practitioners' comprehension regarding the pivotal role of de-charge witnesses in the legal system, enabling them to leverage these resources adeptly in advocating for the rights of the accused. This study provides a foundation for formulating more comprehensive and just legal frameworks within Indonesia's criminal justice system.

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