

**RELEVANSI HUKUM ACARA PENUNDAAN KEWAJIBAN PEMBAYARAN UTANG  
PASCA PUTUSAN MAHKAMAH KONSTITUSI NOMOR 23/PUU-XIX/2021 TERHADAP  
PENYELESAIAN RESTRUKTURISASI UTANG DI INDONESIA  
PADA MASA PANDEMI COVID-19**

Dic Glenn Andre Kriss Tanny<sup>1</sup> dan Hariyanto<sup>2</sup>

Penulisan Hukum ini bertujuan untuk mengetahui dan menganalisis relevansi Putusan Mahkamah Konstitusi Nomor 23/PUU-XIX/2021 yang memiliki dampak terhadap proses restrukturisasi utang di Indonesia berdasarkan UU No. 37 Tahun 2004 tentang Kepailitan dan Penundaan Kewajiban Pembayaran Utang (UU K-PKPU) serta efektivitasnya terhadap proses terselenggaranya restrukturisasi utang terhadap perusahaan saat berada dalam kondisi PKPU dalam masa pandemi Covid-19.

Penulisan hukum ini menggunakan metode normatif yang berlandaskan dengan studi pustaka peraturan perundang-undangan dan diperkaya dengan wawancara narasumber yang berasal dari kalangan praktisi hukum untuk dapat menganalisis praktik PKPU berdasarkan UU K-PKPU pasca Putusan MK Nomor 23/PUU-XIX/2021 di Pengadilan Niaga. Hasil pengumpulan data dan sampel terkait diolah serta dianalisis melalui pendekatan kualitatif dan juga menggunakan gambaran deduksi untuk menjawab permasalahan.

Penelitian ini menghasilkan analisis penulis terhadap relevansi adanya Putusan MK Nomor 23/PUU-XIX/2021 (PMK 23/21) terhadap kepastian berusaha kreditur di Indonesia yang memiliki hak atas piutang dalam proses PKPU. Adanya putusan MK *a quo* menyebabkan adanya perbedaan norma dalam UU K-PKPU, yaitu bahwa PKPU dapat diajukan upaya hukum kasasi selama memenuhi 2 (dua) syarat. Pertama, Pemohon adalah Kreditur. Kedua, usulan perdamaian ditolak oleh kuorum kreditur. Dalam pelaksanaannya putusan MK tersebut memiliki berdampak besar bagi iklim berusaha di Indonesia, sebab dengan adanya upaya hukum terhadap perkara PKPU. Proses restrukturisasi utang dapat berlangsung dengan tempo waktu yang lebih lama dari sebelumnya, terutama bagi kreditur tertentu yang kondisi keuangannya bermasalah secara likuiditas dapat merasakan dampaknya

**Kata Kunci: PKPU, Kasasi, Putusan MK**

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**LEGAL RELEVANCE PROCEDURE FOR POSTPONEMENT OF DEBT PAYMENT  
OBLIGATION POST CONSTITUTIONAL COURT DECISION NUMBER  
23/PUU-XIX/2021 TO SETTLEMENT OF DEBT RESTRUCTURING  
IN INDONESIA DURING THE COVID-19 PANDEMIC**

Dic Glenn Andre Kriss Tanny<sup>3</sup> dan Hariyanto<sup>4</sup>

*This legal writing aims to find out and analyze the relevance of the Constitutional Court Decision Number 23/PUU-XIX/2021 which has a significant impact on the procedural law for the postponement of debt payment obligations in Indonesia based on Law no. 37 of 2004 concerning Bankruptcy and Suspension of Debt Payment Obligations and their effectiveness in the process of carrying out debt restructuring for companies that are in a state of suspended debt payment obligations in Covid-19 Pandemic era.*

*This legal writing is legal research with a normative type that is carried out with library research based on statutory regulations and conducting interviews with respondents to find out the implementation of PKPU procedural law based on Law no. 37 of 2004 after the Constitutional Court Decision Number 23/PUU-XIX/2021 at the Commercial Court. The results of data collection and related samples were processed and analyzed through a qualitative approach and used deductive images to answer problems.*

*This research produces the author's analysis of the relevance of the Constitutional Court Decision Number 23/PUU-XIX/2021 to the business certainty of creditors in Indonesia who have rights over receivables in the PKPU process. The existence of a quo Constitutional Court decision causes differences in norms in Law no. 37 of 2004 concerning Bankruptcy and PKPU, namely that PKPU can be filed for cassation if it fulfills 2 (two) conditions. First, PKPU is submitted by creditors. Second, the peace proposal was rejected by the quorum of creditors. In practice, the Constitutional Court's decision has had a major impact on the business climate in Indonesia, due to the existence of legal remedies against the PKPU case. The process of debt restructuring can take a longer time than before, especially for certain creditors whose financial condition is problematic in terms of liquidity can feel the impact.*

**Key Word: Debt Restructuring, Cassation, Constitutional Court Desicion**

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