

## A B S T R A K

Pasal 290 Undang-undang Nomor 37 Tahun 2004 Tentang Kepailitan dan Penundaan Kewajiban Pembayaran Utang pada intinya menerangkan bahwa tidak ada upaya hukum yang dapat dilakukan terhadap putusan pailit yang didahului oleh PKPU. Namun, dalam praktik pengadilan, masih terdapat penyimpangan yang dilakukan oleh Majelis Hakim Peninjauan Kembali Mahkamah Agung terhadap ketentuan tersebut. Penyimpangan tersebut dilakukan dengan menerima pengajuan permohonan peninjauan kembali terhadap perkara kepailitan yang didahului oleh PKPU yang sudah diputus oleh Pengadilan Niaga. Antara lain Putusan Mahkamah Agung Nomor 48.PK/Pdt.Sus-Pailit/2014 antara PT. Surabaya Agung Industrial Pulp & Kertas melawan Asiabase Resources PTE Ltd dan Putusan Mahkamah Agung Nomor 156.PK/Pdt.Sus/2012 antara Firma Litha & Co. melawan Heryanto Wijaya, PT. Bank Negara Indonesia (Persero) Tbk. Dan PT. Sumber Indo Cellular.

Kata Kunci: Kepailitan, PKPU, Putusan bersifat final

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Article 290 of act number 37 year 2004 about bankruptcy and postponement of debt repayment obligation explain that there is no legal efforts can do for the decision of bankruptcy which is preceded by Suspension of payment. However, in the court practice, the aberration is still being done by the panel of judges in the supreme court judicial review for the decision. The aberration was done by accepting the proposal of judicial review for the bankruptcy case preceded by Suspension of payment which had been decided by commercial court. Amongst of Supreme court decisions Number 48.PK/Pdt.Sus-Pailit/2014 between PT. Surabaya Agung Industrial Pulp & Kertas combating Asia Base Resources PTE Ltd and The Supreme court Number 156.PK/Pdt.Sus/2012 between Litha & Co. Firm combating Heryanto Wijaya, PT Bank Negara Indonesia (Persero) Tbk. And PT Sumber Indo Cellular.

Keywords: Bankruptcy, Suspension of payment, Final decision