

Order of the Court (Seventh Chamber) of 22 June 2021 (request for a preliminary ruling from the Tribunalul București — Romania) — SC Mitliv Exim SRL v Agenția Națională de Administrare Fiscală, Direcția Generală de Administrare a Marilor Contribuabili

(Case C-81/20) ⁽¹⁾

(Reference for a preliminary ruling — Article 53(2) and Article 99 of the Rules of Procedure of the Court of Justice — Value added tax (VAT) — Directive 2006/112/EC — Fundamental rights — Principle of ne bis in idem — Both criminal and administrative penalties — Not applicable — Ancillary tax liabilities — Interest on a sum paid by the taxpayer in the context of criminal proceedings)

(2021/C 382/05)

Language of the case: Romanian

Referring court

Tribunalul București

Parties to the main proceedings

Applicant: SC Mitliv Exim SRL

Defendants: Agenția Națională de Administrare Fiscală, Direcția Generală de Administrare a Marilor Contribuabili

Operative part of the order

Articles 2 and 63 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that, where taxable transactions have taken place and the related value added tax is chargeable, a payment made, even provisionally, seeking to honour the corresponding tax claim cannot be regarded as unfair and cannot generate interest to the benefit of the taxpayer who made that payment.

⁽¹⁾ OJ C 279, 24.8.2020.

Order of the Court (Sixth Chamber) of 22 June 2021 (request for a preliminary ruling from the High Court of Justice, Queen's Bench Division (Administrative Court) — United Kingdom) — Execution of a European arrest warrant issued against VA

(Case C-206/20) ⁽¹⁾

(Reference for a preliminary ruling — Article 99 of the Rules of Procedure of the Court of Justice — Judicial cooperation in criminal matters — European arrest warrant — Framework Decision 2002/584/JHA — Article 8(1)(c) — European arrest warrant issued by the public prosecutor's office of a Member State for the purposes of criminal prosecution on the basis of a measure involving deprivation of liberty issued by the same authority — No judicial review prior to surrender of the requested person — Consequences — Effective judicial protection — Charter of Fundamental Rights of the European Union — Article 47)

(2021/C 382/06)

Language of the case: English

Referring court

High Court of Justice Queen's Bench Division (Administrative Court)

Parties to the main proceedings

Applicant: VA

Defendant: Prosecutor of the regional prosecutor's office in Ruse, Bulgaria

Operative part of the order

Article 8(1)(c) of Council Framework Decision 2002/584/JHA of 13 June 2002 on the European arrest warrant and the surrender procedures between Member States, as amended by Council Framework Decision 2009/299/JHA of 26 February 2009, read in the light of Article 47 of the Charter of Fundamental Rights of the European Union and the case-law of the Court of Justice, must be interpreted as meaning that the requirements inherent in the effective judicial protection that must be afforded to a person who is the subject of a European arrest warrant for the purposes of criminal prosecution are not satisfied where both the European arrest warrant and the judicial decision on which that warrant is based are issued by a public prosecutor — who may be classified as an ‘issuing judicial authority’ within the meaning of Article 6(1) of that framework decision, as amended by Framework Decision 2009/299 — but that European arrest warrant or judicial decision cannot be reviewed by a court in the issuing Member State prior to the surrender of the requested person by the executing Member State.

⁽¹⁾ OJ C 262, 10.8.2020.

Order of the Court (Sixth Chamber) of 1 July 2021 (request for a preliminary ruling from the Pécsi Törvényszék — Hungary) — Tolnatext Bt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága (Case C-636/20) ⁽¹⁾

(Reference for a preliminary ruling — Union Customs Code — Article 22(6) — Article 29 — Right to be heard — Procedures initiated ex officio — Article 53(2) and Article 94 of the Rules of Procedure of the Court of Justice — Insufficient information as to the reasons justifying the need for an answer to the questions referred for a preliminary ruling for the purposes of resolving the dispute in the main proceedings — Manifest inadmissibility of the request for a preliminary ruling)

(2021/C 382/07)

Language of the case: Hungarian

Referring court

Pécsi Törvényszék

Parties to the main proceedings

Applicant: Tolnatext Bt.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

Operative part of the order

The request for a preliminary ruling from the Pécsi Törvényszék (Pécs Court, Hungary), made by decision of 30 October 2020, is manifestly inadmissible.

⁽¹⁾ OJ C 62, 22.2.2021.

Request for a preliminary ruling from the Landgericht Köln (Germany) lodged on 16 February 2021 — Deutsche Lufthansa AG v AirHelp Germany GmbH

(Case C-95/21)

(2021/C 382/08)

Language of the case: German

Referring court

Landgericht Köln

Parties to the main proceedings

Defendant and appellant: Deutsche Lufthansa AG