- In the alternative, should the order for recovery not be found to be contrary to the principle of protection of legitimate expectations, [the order for recovery must be annulled pursuant to the] principle of legal certainty since, owing to certain circumstances, the uncertainty as to the lawfulness of the STLS initially created by the Brittany Ferries decision became prolonged and intensified during the period the STLS was in force.
- 3. Third plea in law, alleging infringement of the general principles applicable to recovery of State aid
 - The applicants claim that the contested Decision does not observe the general principles applicable to the recovery of State aid inasmuch as it may lead to the recovery of an amount greater than the alleged aid in fact received by the beneficiaries being required from them.

Action brought on 7 January 2014 — Aluminios Cortizo and Cortizo Cartera v Commission

(Case T-1/14)

(2014/C 52/94)

Language of the case: Spanish

Parties

Applicants: Aluminios Cortizo, SAU (Extramundi, Spain) and Cortizo Cartera, SL (Extramundi, Spain) (represented by: A. Beiras Cal, lawyer)

Defendant: European Commission

Form of order sought

The applicants claim that the General Court should:

- annul the contested decision in its entirety;
- in the alternative, annul the order to reimburse the State aid;
- in the further alternative, quantify that aid in accordance with the investor's actual net profit.

Pleas in law and main arguments

The contested decision in the present proceedings is the same as that in Case T-515/13 Spain v Commission (OJ 2013 C 336, p. 29).

In support of their action, the applicants rely on six pleas in law.

1. First plea in law, alleging infringement of Article 107 TFEU, since the State aid granted to the investor entailed neither selectivity nor distortion.

- 2. Second plea in law, alleging infringement of the second paragraph of Article 296 TFEU on the basis of the complete failure to state reasons for the exclusion of the ship-owner and/or shipyard as the recipient of the bulk of the aid
- 3. Third plea in law, alleging infringement of the principle of proportionality in connection with the loss of profit in requiring the investor to reimburse aid which was transferred to a third party.
- 4. Fourth plea in law, alleging infringement of the principle of legitimate expectations, since the Commission, through letters of the Commissioner, and by its inactivity, gave rise to the legitimate appearance that the 'SEAF' was lawful.
- 5. Fifth plea in law, alleging infringement of the principle of legal certainty, since the imposition of a duty to reimburse aid which was not received/transferred by the investor constitutes confiscation without any legal basis.
- 6. Sixth plea in law, alleging infringement of the principle of equal treatment, since the measures declared to be incompatible were allowed in other proceedings.

Action brought on 1 January 2014 — Caixabank v Commission

(Case T-2/14)

(2014/C 52/95)

Language of the case: Spanish

Parties

Applicant: Caixabank SA (Barcelona, Spain) (represented by: J.L. Buendía Sierra, E. Abad Valdenebro, R. Calvo Salinero and A. Lamadrid de Pablo, lawyers)

Defendant: European Commission

Form of order sought

The applicant claims that the General Court should:

- annul the contested decision in so far as it categorises the measures which, according to that decision, together constitute the 'Spanish Tax Lease System' as new State aid that is incompatible with the internal market;
- in the alternative, annul Articles 1 and 4 of the contested decision, which identify the investors in the Economic Interest Groupings (EIGs) as beneficiaries of the alleged aid and as the sole addressees of the order for recovery;
- in the alternative, annul Article 4 of the contested decision, in so far as it orders recovery of the alleged aid;
- annul Article 4 of the contested decision, in so far as it makes a determination as to the lawfulness of the private contracts between the investors and other entities; and