Parties to the main proceedings

Appellant: Hecta Viticol SRL

Respondents: Agenția Națională de Administrare Fiscală (ANAF) — Direcția Generală de Soluționare a Contestațiilor, Biroul Vamal de Interior Buzău and Direcția Generală Regională a Finanțelor Publice Galați

Questions referred

- 1. Do Articles 7, 11 [and] 15 of Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (¹) and Article 5 of Council Directive 92/84/EEC of 19 October 1992 on the approximation of the rates of excise duty on alcohol and alcoholic beverages (²) preclude the provisions of Article I(21) and Article IV(1) of Ordonanța de urgență [a Guvernului] nr. 54 din 23 iunie 2010 privind unele măsuri pentru combaterea evaziunii fiscale (Government Emergency Order No 54 of 23 June 2010 laying down certain measures to address tax evasion)?
- 2. Do the principles of legal certainty and the protection of legitimate [expectations] preclude the rule laid down in Article I(21) and Article IV(1) of Ordonanța de urgență [a Guvernului] nr. 54 din 23 iunie 2010 privind unele măsuri pentru combaterea evaziunii fiscale, inasmuch as it alters the rate of excise duty on still fermented beverages other than beer and wines?

Appeal brought on 22 February 2019 by the European External Action Service against the judgment of the General Court (Eighth Chamber) delivered on 13 December 2018 in Case T-537/17 De Loecker v EEAS

(Case C-187/19 P)

(2019/C 187/43)

Language of the case: French

Parties

Appellant: European External Action Service (represented by: S. Marquardt, R. Spac, Agents)

Other party to the proceedings: Stéphane De Loecker

Form of order sought

The appellant claims that the Court should:

- Set aside the judgment under appeal;
- Dismiss the originating application as unfounded as regards the application for annulment of the decision of 10 October 2016 to reject the complaint for psychological harassment lodged against the Chief Operating Officer of the EEAS at the time;
- Order the applicant at first instance to pay the costs.

⁽¹⁾ OJ 1992 L 316, p. 21.

⁽²⁾ OJ 1992 L 316, p. 29.

Pleas in law and main arguments

The appeal is directed against paragraphs 57, 58 and 65 of the judgment under appeal. According to the EEAS, the General Court erred in law in holding, in paragraph 65 of its judgment, that the EEAS had not properly complied with the judgment of 16 December 2015, *De Loecker* v EEAS (F-34/15) and infringed the applicant's right to be heard in not hearing him in the context of the analysis prior to the opening of an administrative investigation.

In that context, the EEAS submits that the General Court erred in law in the assessment of the facts of the case, in distorting the procedure followed and in disregarding the fact that the EEAS had heard the applicant in giving him the opportunity to submit any evidence additional to his initial complaint, before submitting the file to the Commission's services for the purposes of the preliminary investigation.

In addition, the judgment *De Loecker* v *EEAS* (F-34/15) was misinterpreted as imposing an obligation on the EEA to hear the applicant already at the preliminary procedure stage (paragraphs 55 to 57 of the judgment under appeal).

Lastly, the EEAS submits that the General Court made an error of assessment as regards the procedure, in applying the conclusions of the judgment of 14 February 2017, *Kerstens v Commission* (T-270/16 P, cited in paragraph 58 of the judgment under appeal) to the present case. The General Court fails to have regard to the fact that, in the present case, it was a question only of a preliminary analysis, not an administrative investigation.

Request for a preliminary ruling from the Curtea de Apel București (Romania) lodged on 28 February 2019 — PJ v QK

(Case C-195/19)

(2019/C 187/44)

Language of the case: Romanian

Referring court

Curtea de Apel București

Parties to the main proceedings

Applicant: PJ

Defendant: QK

Questions referred

 Are the Cooperation and Verification Mechanism (CVM), established by Commission Decision 2006/928/EC of 13 December 2006, (1) and the requirements laid down in the reports prepared in the context of that mechanism binding on Romania?