- that national legislation, in the present case the Belgian legislation, does not require employers to set up a reliable system enabling the duration of time worked each day by each worker to be measured; and
- the employer has not spontaneously set up such a system,
- so that it is impossible in practice for a worker to demonstrate that he has exceeded normal working time?'
- (1) OJ 2003, L 299, p. 9.
- (2) OJ 1989, L 183, p. 1.

Appeal brought on 25 February by the Hellenic Republic against the judgment of the General Court (Fourth Chamber) delivered on 19 December 2019 in Case T-14/18, Hellenic Republic v European Commission.

(Case C-106/20 P)

(2020/C 161/50)

Language of the case: Greek

#### **Parties**

Appellant: Hellenic Republic (represented by: E. Tsaousi, E. Leftheriotou and A. Vasilopoulou)

Other party: European Commission

## Form of order sought

The appellant claims that the appeal should be upheld and that the judgment under appeal of 19 December 2019, in Case T-14/18, by which the General Court of the European Union dismissed the action brought by the Hellenic Republic on 16 January 2018 for annulment of Commission Implementing Decision (EU) 2017/2014 of 8 November 2017, should be set aside in so far as that Commission Implementing Decision excludes from European Union financing certain expenditure incurred by the Hellenic Republic in relation to area-based payments for the 2014 claim yea, corresponding to 5 % of the total expenditure incurred in respect of permanent pasture, that is a net amount of EUR 12 482 555,68. The Hellenic Republic further claims that the Court should order the Commission to pay the costs.

## Pleas in law and main arguments

In support of its appeal, the appellant raises three grounds of appeal.

In particular, the first ground of appeal concerns that part of the judgment under appeal by which the General Court rejects the argument put forward by the Hellenic Republic at the hearing on the basis of the ad hoc communication, on 15 May 2019, of the judgment of the Court in Case C-341/17 P. The first part of the first ground of appeal alleges that the judgment under appeal infringed the rules of procedure and of the right to effective judicial protection, in so far as the General Court rejected the abovementioned argument of the Hellenic Republic as inadmissible, relying for that purpose on inadequate and contradictory reasoning. The second part of the first ground of appeal alleges erroneous interpretation and application of Article 2 of Commission Regulation 796/2004 as well as inadequate and contradictory reasoning in the judgment under appeal, in so far as the General Court held that the Hellenic Republic's argument was ineffective.

The second and third grounds of appeal relate to that part of the judgment under appeal in which the General Court rejected the other pleas for annulment. In particular, the second ground of appeal alleges that the judgment under appeal distorted the evidence adduced in the course of the proceedings, in particular the full calculation table, with the estimates of the data of the 79 664 farmers who received aid for their pastures, the amounts unduly paid and the amounts of the penalties recovered by the Hellenic Republic, so that it is unlawful and vitiated by contradictory and inadequate reasoning.

The third ground of appeal alleges erroneous interpretation and application of Article 31(1) and (2) of Regulation 1290/2005, Article 52(2) and (3) of Regulation 1306/2013 and Article 12(1) to (6) of Delegated Regulation No 907/2014, infringement of the guidelines contained in Commission documents VI533097 and C(2015) 3675 final of 8 June 2015, infringement of the rules on the duty to state reasons (Article 296 TFEU), incorrect application of the rules of evidence (allocation of the burden of proof in such a way that the Hellenic Republic is required to adduce evidence a probatio diabolica) and incorrect application of the principles of non venire contra factum proprium (estoppel), ne bis in idem and the general principle of proportionality. Furthermore, the judgment under appeal is also vitiated by contradictory and inadequate reasoning.

Appeal brought on 26 February 2020 by the Hellenic Republic against the judgment of the General Court (Second Chamber) delivered on 19 December 2019 in Case T-295/18, Hellenic Republic v European Commission

(Case C-107/20 P)

(2020/C 161/51)

Language of the case: Greek

#### **Parties**

Appellant: Hellenic Republic (represented by: E. Tsaousi, A. Vasilopoulou and E. Krompa)

Other party: European Commission

# Form of order sought

The appellant claims that the appeal should be upheld and that the judgment under appeal of 19 December 2019, in Case T-295/18, by which the General Court dismissed the action brought by the Hellenic Republic on 7 May 2018 for the annulment of Commission Implementing Decision (EU) 2018/304 of 27 February 2018, should be set aside in so far as that Commission Implementing Decision excludes from European Union financing certain expenditure incurred by the Hellenic Republic in a total (gross) amount of EUR 17 869 131,75 (budgetary impact EUR 14 857 076,98) incurred and declared within the framework of the EAFRD concerning measures 125A, 321 and 322 (gross amount of EUR 15 631 043,52 and budgetary impact of EUR 12 618 988,75) and measure 123A (amount of EUR 2 238 088,23) as well as the amount of EUR 588 103,59 (expenditure) which was incurred under the EAGF following the control of transactions measure for the budgetary years 2011 — 2014.

## Pleas in law and main arguments

In support of its appeal, the appellant raises six grounds of appeal. The first five grounds of appeal concern the rejection of the pleas put forward for the annulment of the corrections imposed in respect of the expenses incurred within the framework of the EAFRD.

The first ground of appeal alleges an incorrect interpretation and application of Article 52(4) of Regulation (EC) No 1306/2013, distortion of the scope of application and of Annex A23 thereto, and poor and inadequate reasoning of the judgment under appeal.

In the second ground of appeal, it is submitted that the judgment under appeal should be set aside for failure to state reasons, an erroneous interpretation and application of the principle of ne bis in idem and failure by the General Court to rule on the complaints raised by the Hellenic Republic concerning infringement by the Commission of the principles of legal certainty, sound administration, the protection of legitimate expectations and proportionality, in breach of Article 76 of the Rules of Procedure.

The third ground of appeal alleges that the judgment under appeal is vitiated by erroneous interpretation and application of Articles 71(2) and (3) and 75 of Regulation (EC) No 1698/2005, Article 43 of Regulation (EC) No 1974/2006 and Article 24(2)(b) of Regulation (EU) No 65/2011, and by poor and inadequate reasoning in relation to the rejection of the third ground of appeal.