

to apply to the activities referred to in Article 7(1)(i) of Decree-Law No 504/1992, regardless of their potentially commercial nature. In the applicant's submission, that rule constitutes State aid in favour of ecclesiastical bodies and non-profit making organisations in so far as they pursue commercial activities, or at least economic activities for the purposes of the Community case-law.

The applicant puts forward two pleas in support of his action:

First of all, the applicant submits that the contested decision is vitiated because it infringes and misapplies, through incorrect interpretation, Article 108(3) TFEU. In fact, on the basis of the applicant's complaint received on 14 June 2006, the Commission initiated a very lengthy preliminary investigation procedure characterised by an intense exchange of letters with the applicant and requests for information from the national authorities, only to conclude finally in the contested decision that there was no doubt that the measures in question did not constitute State aid for the purposes of Article 107 TFEU.

In the applicant's submission, it is clear from the extraordinarily long period which elapsed before the preliminary investigation was closed that the Commission was unable to address the doubts raised in the complaint which it ought to have addressed, and that it should at least have pursued the matter in depth by ordering a formal investigation procedure as provided for under Article 108(2) TFEU.

Moreover, a careful reading of the aforementioned decision on the current tax can only give cause to believe that the Commission had doubts as to whether the disputed measures constituted State aid, but ultimately decided to dismiss the complaint without opening the formal investigation procedure, thereby infringing the applicant's right to submit observations on any justifications which the Italian authorities might have submitted to the Commission in the context of the formal investigation procedure pursuant to Article 108 TFEU and preventing the necessary examination as to compatibility which the Commission would have had to undertake in order to assess the extent to which competition was distorted as a result of the preferential tax regime which was the subject of the complaint.

The applicant submits, secondly, that the contested decision should be annulled on grounds of failure to provide an adequate statement of reasons, contrary to Article 296 TFEU (formerly Article 253 EC).

Action brought on 26 April 2010 — Scuola Elementare Maria Montessori v Commission

(Case T-193/10)

(2010/C 179/80)

Language of the case: Italian

Parties

Applicant: Scuola Elementare Maria Montessori (Rome, Italy) (represented by: A. Nucara, lawyer)

Defendant: European Commission

Form of order sought

- Annul the decision of the Commission contained in the letter of 15 February 2010 by which the defendant rejected the applicant's complaints.
- Order the defendant to pay the costs of the present proceedings.

Pleas in law and main arguments

The present action is brought against the decision contained in the letter of 15 February 2010 rejecting the applicant's complaint.

That complaint concerns not only the exemption from the Imposta Comunale sugli Immobili (Communal Tax on Immovable Property), as in Case T-192/10 *Pietro Ferracci v Commission*, but also the partial exemption (at the rate of 50 %) from payment of the Imposta sul reddito delle persone giuridiche (tax on the income of legal persons) provided for under Italian tax law.

The pleas in law and main arguments are similar to those relied on in Case T-192/10.

Action brought on 29 April 2010 — Apotheke DocMorris v OHIM (Representation of a green and white cross)

(Case T-196/10)

(2010/C 179/81)

Language of the case: German

Parties

Applicant: Apotheke DocMorris Holding GmbH (Stuttgart, Germany) (represented by Y. Dick, lawyer)