

**Action brought on 6 August 2011 — Qualitest FZE v Council****(Case T-421/11)**

(2011/C 282/81)

*Language of the case: English***Parties**

*Applicant:* Qualitest FZE (Dubai, United Arab Emirates) (represented by: M. Catrain González, lawyer, E. Wright and H. Zhu, Barristers)

*Defendant:* Council of the European Union

**Form of order sought**

— Annul Council Implementing Regulation (EU) No 503/2011 of 23 May 2011 implementing Regulation (EU) No 961/2010 on restrictive measures against Iran (OJ 2011 L 136, p. 26) and Council Decision 2011/299/CFSP of 23 May 2011 amending Decision 2010/413/CFSP concerning restrictive measures against Iran (OJ 2011 L 136, p. 65), so far as they apply to the applicant; and

— Order the defendant to pay the costs.

**Pleas in law and main arguments**

In support of the action, the applicant relies on three pleas in law.

1. First plea in law, alleging that the defendant has breached the obligation imposed upon it by Article 296 TFEU to state the reasons for including the applicant in the contested measures.
2. Second plea in law, alleging that by failing to include any statement of reasons in the contested measures, the defendant has infringed the applicant's right of defence, as:
  - The absence of any justification prevents the applicant to effectively make known his view on the information or material against it; and
  - These failures constitute a fundamental breach of the defendant's obligations in relation to the contested measures and render such invalid in so far as they apply to the applicant.
3. Third plea in law, alleging that the defendant committed a manifest error of assessment in concluding that the applicant was involved in the procurement of components for Iranian nuclear programme and that the legal conditions for its inclusion have been fulfilled.

**Action brought on 4 August 2011 — Cementos Molins v Commission****(Case T-424/11)**

(2011/C 282/82)

*Language of the case: Spanish***Parties**

*Applicant:* Cementos Molins, SA (Sant Vicenç del Horts, Spain) (represented by: C. Fernández Vicién, I. Moreno-Tapia Rivas and M. López Garrido, lawyers)

*Defendant:* European Commission

**Form of order sought**

The applicant claims that the General Court should:

- annul the contested decision;
- order the European Commission to pay the costs.

**Pleas in law and main arguments**

Pursuant to Article 263 TFEU, the applicant seeks the annulment of the decision of the European Commission of 12 January 2011 in Case No C 45/2007 (ex NN 51/2007, ex CP 9/2007) on the tax amortisation of financial goodwill for foreign shareholding acquisitions implemented by Spain. (1)

In support of its action, the applicant relies on three pleas in law.

1. First plea in law, alleging an infringement of Article 107 TFEU.
  - In the view of the applicant, the contested decision infringes Article 107 TFEU in so far it finds that the tax amortisation of financial goodwill for foreign shareholding acquisitions, laid down in Articles 12(5) of the Spanish Corporate Tax Act (TRLIS), constitutes State aid which is incompatible with the internal market. The applicant submits that the abovementioned amortisation does not involve any advantage, does not affect intra-Community trade and is not selective.
2. Second plea in law, alleging an infringement of the principle of the protection of legitimate expectations and the duty to state reasons in relation to the principle of the protection of legitimate expectations.
  - This plea in law is divided into two parts, which both relate to the period during which the applicant was entitled to entertain legitimate expectations, established in Article 1(2) and (3) of the contested decision: