

- Infringement of Article 7(1)(b) of Regulation No 207/2009;
- Infringement of Article 7(1)(e)(ii) of Regulation No 207/2009.

Action brought on 27 October 2015 — Yieh United Steel v Commission

(Case T-607/15)

(2016/C 038/85)

Language of the case: English

Parties

Applicant: Yieh United Steel Corp. (Kaohsiung City, Taiwan) (represented by: D. Luff, lawyer)

Defendant: European Commission

Form of order sought

The applicant claims that the Court should:

- annul articles 1 and 2 of Commission Implementing Regulation (EU) 2015/1429 of 26 August 2015 imposing a definitive anti-dumping duty on imports of stainless steel cold-rolled flat products originating in the People's Republic of China and Taiwan ⁽¹⁾(the 'Contested Regulation' or the 'Definitive Duty Regulation'), in so far as it relates to the Applicant; and
- order that the Commission pays the Applicant's costs of this application.

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 Court has jurisdiction to review Articles 1 and 2 of the Contested Regulation and its conformity with the Basic Regulation and the general principles of European law.
2. Second plea in law, alleging that the Commission violated Article 2(5) of the Basic Regulation because it unduly refused to consider the applicant's cost allocation methods, which the applicant used historically and which correspond to internationally recognised accounting practices. Because of this violation, the Commission wrongly refused a deduction of the recycled scrap from the cost of production of the product concerned, thus artificially inflating the normal value in violation of Article 2(3) of the Basic Regulation.
3. Third plea in law, alleging that the Commission violated Articles 2(1) of the Basic Regulation because it unduly discarded sales of the product concerned in the ordinary course of trade to an independent domestic customer to determine normal value. The Commission did not sufficiently state the reason of such refusal. Furthermore, assuming the reason of such refusal is merely the fact that these sales were exported after the sale (without the applicant knowing), the criteria the Commission applied is illegal. The Commission should have considered the applicant's intention regarding the end destination of these sales at the time of the sale. Thus, the Commission violated Article 2(2) of the Basic Regulation by rejecting domestic sales simply because they were exported by an independent customer after the sale.

⁽¹⁾ OJ 2015 L 224, p. 10.