



C/2024/468

3.1.2024

Request for a preliminary ruling from the Administrativen sad Blagoevgrad (Bulgaria) lodged on 4 October 2023 — ‘Ati-19’ EOOD v Nachalnik na otdel ‘Operativni deynosti’ — Sofia v Glavna direktsia ‘Fiskalen kontrol’ pri Tsentralno upravlenie na Natsionalna agentsia za prihodite (Head of the Department ‘Operational Activities’)

(Case C-605/23, Ati-19)

(C/2024/468)

Language of the case: Bulgarian

Referring court

Administrativen sad Blagoevgrad

Parties to the main proceedings

Applicant: ‘Ati-19’ EOOD

Defendant: Nachalnik na otdel ‘Operativni deynosti’ — Sofia v Glavna direktsia ‘Fiskalen kontrol’ pri Tsentralno upravlenie na Natsionalna agentsia za prihodite (Head of the Department ‘Operational Activities’)

Question referred

Must Article 47(1) of the Charter of Fundamental Rights of the European Union be interpreted as not precluding national rules on protection against the provisional enforcement of measures introduced by the national legislature to safeguard the interest referred to in Article 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, ⁽¹⁾ in the context of which the scope of judicial review is limited to the existence of damage suffered?

⁽¹⁾ OJ 2006 L 347, p. 1.