



C/2024/6076

21.10.2024

Request for a preliminary ruling from the Curtea de Apel Constanța (Romania) lodged on 3 July 2024 – Fashion TV RO SRL, Maestro SPRL v Direcția Generală Regională a Finanțelor Publice Galați – Serviciul Soluționare Contestații – Administrația Județeană a Finanțelor Publice Constanța, Direcția Generală Regională a Finanțelor Publice Galați – Administrația Județeană a Finanțelor Publice Constanța – Activitatea de Inspecție Fiscală

(Case C-475/24, Fashion TV RO and Maestro)

(C/2024/6076)

Language of the case: Romanian

Referring court

Curtea de Apel Constanța

Parties to the main proceedings

Appellants: Fashion TV RO SRL, Maestro SPRL

Respondents: Direcția Generală Regională a Finanțelor Publice Galați – Serviciul Soluționare Contestații – Administrația Județeană a Finanțelor Publice Constanța, Direcția Generală Regională a Finanțelor Publice Galați – Administrația Județeană a Finanțelor Publice Constanța – Activitatea de Inspecție Fiscală

Question referred

In circumstances such as those of the case in which an order has been issued to discontinue criminal proceedings for having committed the offence of tax evasion brought against the legal representative of the taxable person on the ground that there is no case to answer, that there is no evidence that the legal representative of the taxable person committed the offence and that, at the same time, it has been determined that criminal liability is time-barred, do Articles 47 and 50 of the Charter of Fundamental Rights of the European Union, the general legal principle of legal certainty and the principle of the protection of legitimate expectations require that the *ne bis in idem* principle be applied, with the consequence that tax proceedings against the taxable person must be discontinued, or does the objective of combating tax evasion, tax avoidance and potential abuses, recognised by Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, ⁽¹⁾ permit or indeed require a civil court – before which an application for annulment of a notice of assessment issued against the same taxable person is brought – to verify whether the substantive, formal conditions laid down in Directive 2006/112/EC for the exercise of the right of deduction are satisfied, where necessary by means of an examination of the evidence adduced in the course of the criminal proceedings?

⁽¹⁾ OJ 2006 L 347, p. 1.