



C/2025/5305

13.10.2025

Order of the Court (Ninth Chamber) of 2 September 2025 (request for a preliminary ruling from the Curtea de Apel Cluj (Romania)) – Direcția Generală Regională a Finanțelor Publice Cluj-Napoca and Autoritatea Vamală Română prin Direcția Regională Vamală Cluj v Direct Line Inox Impex SRL, Direcția Regională Vamală Cluj, and Serviciul Soluționare Contestații

(Case C-827/24, ⁽¹⁾ Direct Line Inox Impex and Others)

(Reference for a preliminary ruling – Article 99 of the Rules of Procedure of the Court of Justice – Questions the answer to which may be clearly deduced from the Court’s existing case-law – Common commercial policy – Anti-dumping duties – Importing of seamless stainless steel pipes originating in China and cold-drawn in India – Regulation (EU) 2016/1036 – Article 13(1) – Circumvention – Precluded – Substantial modification – Customs union – Regulation (EU) No 952/2013 – Union Customs Code – Article 60(2) – Acquisition of origin of goods – Primary rule precluding a change of origin of hot-finished steel pipes following the cold-processing of those pipes)

(C/2025/5305)

Language of the case: Romanian

Referring court

Curtea de Apel Cluj

Parties to the main proceedings

Appellants: Direcția Generală Regională a Finanțelor Publice Cluj-Napoca and Autoritatea Vamală Română prin Direcția Regională Vamală Cluj

Respondents: Direct Line Inox Impex SRL, Direcția Regională Vamală Cluj, and Serviciul Soluționare Contestații

Operative part of the order

Article 13(1) of Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union and Article 60(2) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code

must be interpreted as meaning that the cold-forming in India of seamless iron or steel pipes or tubes from China, in respect of which the European Commission has found that that cold-forming has substantially transformed those goods, inasmuch as it has irreversibly modified their essential characteristics, constitutes (i) a modification which excludes the applicability of Article 13(1) of Regulation 2016/1036 and (ii) a ‘last, substantial, economically-justified processing or working’ within the meaning of Article 60(2) of Regulation No 952/2013 which confers an Indian origin on those goods.

⁽¹⁾ Date lodged: 13.11.2024.