



Order of the Court (Sixth Chamber) of 8 December 2025 (request for a preliminary ruling from the Administrativen sad Sofia-grad – Bulgaria) – ‘Lidl Bulgaria EOOD and KO’ KD v Nachalnik na otdel ‘Operativni deynosti’ v GD ‘Fiskalen kontrol’ v Natsionalna agentsia za prihodite

(Case C-304/25, ⁽¹⁾ Lidl Bulgaria)

(Reference for a preliminary ruling – Article 53(2) and Article 94 of the Rules of Procedure of the Court of Justice – Requirement to set out the factual and legislative context of the dispute in the main proceedings – Requirement to state the relationship between the provisions of European Union law whose interpretation is sought and the applicable national legislation – Lack of sufficient details – Manifest inadmissibility)

(C/2026/1575)

Language of the case: Bulgarian

Referring court

Administrativen sad Sofia-grad

Parties to the main proceedings

Appellant in the appeal on a point of law: ‘Lidl Bulgaria EOOD and KO’ KD

Respondent in the appeal on a point of law: Nachalnik na otdel ‘Operativni deynosti’ v GD ‘Fiskalen kontrol’ v Natsionalna agentsia za prihodite

Operative part of the order

The request for a preliminary ruling from the Administrativen sad Sofia-grad (Administrative Court, Sofia City, Bulgaria), made by decision of 4 April 2025, is manifestly inadmissible.

⁽¹⁾ OJ C, C/2025/4139.