2. Is Article 16(6)(c) of the CIVA, as interpreted in the judgment under appeal (to the effect that the commercial advertising *screening tax* does not constitute an *amount paid in the name and on behalf of the customer of the services*, even though it is accounted for in third party suspense accounts and is intended to be paid to public bodies, so that it is not excluded from the taxable amount for the purposes of VAT) compatible with Article 11(A)(3)(c) of Directive 77/388/EC (now Article 79(c) of Council Directive 2006/112/EC of 28 November 2006) and, in particular, with the concept of '*amounts received by a taxable person from his purchaser or customer as repayment for expenses paid out in the name and for the account of the latter and which are entered in his books in a suspense account*'?

(1) Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1).

(2) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

Appeal brought on 19 December 2011 by Dimos Peramatos against the judgment delivered by the General Court (First Chamber) on 12 October 2011 in Case T-312/07 Dimos Peramatos v European Commission

(Case C-647/11 P)

(2012/C 49/30)

Language of the case: Greek

Parties

Appellant: Dimos Peramatos (Municipality of Perama) (represented by: G. Gerapetritis, dikigoros)

Other party to the proceedings: European Commission

Form of order sought

— set aside the judgment of the General Court inasmuch as it dismisses the action which sought cessation of any obligation on the part of the appellant to refund sums paid within the framework of the project LIFE97/ENV/GR/000380 or, in the alternative, amendment of the contested measure so as to oblige the appellant to pay EUR 93 795,32, the sum determined for accounting purposes as the ineligible expenditure, as the Commission itself acknowledged;

— refer the case back to the General Court for re-examination;

— order the European Commission to pay the appellant's costs including the costs in respect of its lawyers.

Pleas in law and main arguments

The appellant puts forward two pleas in law in support of its appeal:

1. Erroneous interpretation both of the terms of the subsidy agreement concluded between Dimos Peramatos and the European Commission on 17 July 1997 under No C(97) 1997/final/29 in the context of performance of action falling within the LIFE Programme and of the agreement's regulatory framework (Regulation No 1973/92), in so far as the General Court considered that the municipality's obligation to plant trees, as resulting from the subsidy agreement, was performed deficiently.

2. Erroneous interpretation and infringement of the principles of good administration and of legal certainty on account of deficient reasoning in the judgment under appeal in the section concerning the obligation to state reasons for unfavourable administrative acts adopted by institutions of the European Union.

Reference for a preliminary ruling from the Augstākās tiesas Senāts (Republic of Latvia), lodged on 19 December 2011 — Ilgvars Brunovskis v Lauku atbalsta dienests

(Case C-650/11)

(2012/C 49/31)

Language of the case: Latvian

Referring court

Augstākās tiesas Senāts

Parties to the main proceedings

Appellant: Ilgvars Brunovskis

Respondent: Lauku atbalsta dienests

Questions referred

1. Should Article 125(1) of Regulation No 1782/2003 (1) be interpreted as meaning that the premium which is to be established per suckler cow is applicable to all suckler cows which come into existence during the calendar year?

2. Should Article 102(2) of Regulation No 1973/2004 (2) be interpreted as meaning that the period of six months should be regarded as a time-limit for lodging applications for a premium?

3. If the answer to the second question is affirmative, where a Member State has reduced that time-limit, would the Member State be obliged to pay compensation for losses

incurred by a farmer if he did not have the opportunity to make full use of the time-limit for applications established in the regulation?

(1) Council Regulation (EC) No 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and amending Regulations (EEC) No 2019/93, (EC) No 1452/2001, (EC) No 1453/2001, (EC) No 1454/2001, (EC) No 1868/94, (EC) No 1251/1999, (EC) No 1254/1999, (EC) No 1673/2000, (EEC) No 2358/71 and (EC) No 2529/2001 (OJ 2003 L 270, p. 1).

(2) Commission Regulation (EC) No 1973/2004 of 29 October 2004 laying down detailed rules for the application of Council Regulation (EC) No 1782/2003 as regards the support schemes provided for in Titles IV and IVa of that Regulation and the use of land set aside for the production of raw materials (OJ 2004 L 345, p. 1).

Appeal brought on 19 December 2011 by Mindo Srl against the judgment of the General Court (Third Chamber) delivered on 5 October 2011 in Case T-19/06: Mindo Srl v European Commission

(Case C-652/11 P)

(2012/C 49/32)

Language of the case: English

Parties

Appellant: Mindo Srl (represented by: C. Osti, A. Prastaro, G. Mastrantonio, avvocati)

Other party to the proceedings: European Commission

Form of order sought

The appellant claims that the Court should:

— Set aside, in its entirety, the judgment of the General Court, on 5 October 2011, in case T-19/06 Mindo v. Commission and, consequently,

— Refer the case back to the General Court and order the latter to assess it on the merits, as its judgment deprived Mindo of its right to a full judicial review at the first instance,

— Order the Commission to pay all the costs.

Pleas in law and main arguments

The appellant's request is based on the following pleas in law:

The General Court affirms that Mindo has no interest in pursuing the proceedings, because it could not take any advantage of the annulment of the Contested Judgment in itself, nor in relation to Alliance One International Inc.'s ("**Alliance One**") claim for contribution, or to third parties' follow-on actions for damages.

Firstly, the Appellant submits that the above mentioned findings should be annulled, as thy violate the applicable laws, are based on distortion of facts and, in any case, are characterized by insufficient and contradictory reasoning.

Secondly, the Appellant argues that the Contested Judgment should be annulled because I either deprives Mindo of its right of access to the court (and consequently of its rights to have its case fully reviewed) or, should the Contested Judgment be interpreted as requiring Mindo and Alliance One to have jointly lodged the application at first instance, it breaches Mindo's and Alliance One's right of defense.

Appeal brought on 20 December 2011 by Transcatab SpA, in liquidation, against the judgment delivered on 5 October 2011 in Case T-39/06 Transcatab v Commission

(Case C-654/11 P)

(2012/C 49/33)

Language of the case: Italian

Parties

Appellant: Transcatab SpA, in liquidation (represented by: C. Osti, A. Prastaro and G. Mastrantonio, avvocati)

Other party to the proceedings: European Commission

Form of order sought

The appellant claims that the Court should:

— set aside the judgment in Case T-39/06 *Transcatab* v *Commission* ('the judgment under appeal'), in which the General Court (Third Chamber) found that Standard Commercial Corp (SCC) (hence Alliance One) had to be treated as jointly liable for the infringements committed by Transcatab;

— reduce in consequence the fine imposed on Transcatab, annulling in part Article 2(c) of Commission Decision C(2005) 4012 final relating to a proceeding under Article 81(1) EC (Case COMP/C.38.281/B.2 — Raw tobacco — Italy) ('the Decision'), finding that the fine must be calculated by reference to Transcatab's turnover — which, for the financial year ending in March 2005, amounted to EUR 32 338 000 — in accordance with the provision made under Article 15(2) of Regulation No 17/62 and Article 23(2) of Regulation No 1/2003;

— annul, in consequence, the Decision in so far as it applies to the basic amount of Transcatab's fine a multiplier of 1.25 %;

— set aside the judgment under appeal — in so far as it rejects Transcatab's complaints in relation to (i) failure to reduce