

2. Second plea in law, alleging infringement and misapplication of Article 107(1) TFEU.

— In that regard, the applicant submits that, in the contested decision, the Commission found that the aid measure implemented by the Italian Republic through Article 149(4) of the TUIR does not amount to a case of State aid for the purposes of the TFEU. In particular, the Commission found that there was no selective advantage; the applicant, by contrast, maintains that the legislation in question does confer a selective advantage upon ecclesiastic institutions recognised in civil law and amateur sports clubs and also meets all the other conditions under Article 107(1) TFEU for the existence of State aid.

3. Third plea in law, alleging infringement and misapplication of Article 107(1) TFEU.

— In that regard, the applicant submits that, in the contested decision, the Commission found that the aid measure implemented by the Italian Republic through the 'IMU Exemption' does not amount to a case of State aid for the purposes of the TFEU. In particular, the Commission found that the beneficiaries of the IMU Exemption are not 'undertakings'. The applicant, by contrast, maintains that those beneficiaries are 'undertakings' as defined in Community law and that all the conditions under Article 107(1) TFEU for the existence of State aid are met.

4. Fourth plea in law, alleging infringement of Article 296 TFEU.

— In that regard, the applicant submits that the contested decision must be annulled in view of the inadequate statement of reasons provided therein in relation to all the pleas set out above, in infringement of Article 296 TFEU.

**Form of order sought**

The applicant claims that the Court should:

- declare the application for annulment admissible and well founded and, consequently, annul the contested act;
- therefore, order the European Commission to admit the applicant to the short-list of candidates invited to participate in the tendering procedure in the framework of contract EuropeAid/132633/C/SER/multi, lot No 7: Governance and home affairs;
- order the European Commission to pay all the costs.

**Pleas in law and main arguments**

In support of the action, the applicant relies on two pleas in law.

1. First plea in law, alleging a breach of the obligation to state reasons, of the principle of good administration, in particular in that it imposes a duty of consistency, of the principle of *audi alteram partem*, and an infringement of the applicant's legitimate expectations and of the principle of fairness when the Commission, on the first occasion, in its letter of 2 April 2013 following its decision of 15 February 2013, rejected as non-eligible project No 25, proposed by the applicant to fulfil the technical capacity criterion, thus bringing the number of projects eligible as reference projects below the minimum necessary.
2. Second plea in law, alleging an infringement of point 2.4.11.1.3, second subparagraph, of the Practical Guide to contract procedures for EU external actions, and of clarification A 47 of the procurement notice, as the Commission incorrectly interpreted the concept of reference projects eligible to fulfil the selection criterion concerning the technical capacity of the candidate.

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**Action brought on 15 April 2013 — B&S Europe v Commission**

(Case T-222/13)

(2013/C 164/40)

*Language of the case: French*

**Parties**

*Applicant:* Business and Strategies in Europe (Brussels, Belgium)  
(represented by: L. Bihain, lawyer)

*Defendant:* European Commission

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**Order of the General Court of 17 April 2013 — vwd Vereinigte Wirtschaftsdienste v Commission**

(Case T-353/08) <sup>(1)</sup>

(2013/C 164/41)

*Language of the case: German*

The President of the Second Chamber has ordered that the case be removed from the register.

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<sup>(1)</sup> OJ C 301, 22.11.2008.