

Request for a preliminary ruling from the Kúria (Hungary) lodged on 20 February 2016 — Damien Zöldség, Gyümölcs Kereskedelmi és Tanácsadó Kft. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatóság

(Case C-114/16)

(2016/C 211/31)

Language of the case: Hungarian

Referring court

Kúria

Parties to the main proceedings

Appellant: Damien Zöldség, Gyümölcs Kereskedelmi és Tanácsadó Kft.

Respondent: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatóság

Question referred

Are the provisions of Articles 167, 168, 178 and 179 of the VAT Directive ⁽¹⁾ to be interpreted to the effect that the revenue authority is required to recognise, in the course of a tax audit, a taxable person's right of deduction in circumstances in which, although there is no indication in the taxable person's VAT return of the tax paid, the taxable person possesses invoices consistent with that directive and, during the audit, requests recognition of its right of deduction?

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

Request for a preliminary ruling from the Szolnoki Közigazgatási és Munkaügyi Bíróság (Hungary) lodged on 1 March 2016 — Túrkevei Tejtermelő Kft. v Országos Környezetvédelmi és Természetvédelmi Főfelügyelőség

(Case C-129/16)

(2016/C 211/32)

Language of the case: Hungarian

Referring court

Szolnoki Közigazgatási és Munkaügyi Bíróság

Parties to the main proceedings

Applicant: Túrkevei Tejtermelő Kft.

Defendant: Országos Környezetvédelmi és Természetvédelmi Főfelügyelőség

Questions referred

1. Do Article 191 of the Treaty on the Functioning of the European Union and Directive 2004/35/EC ⁽¹⁾ on environmental liability with regard to the prevention and remedying of environmental damage preclude a provision of national law which — going beyond the 'polluter pays' principle — permits the environmental protection agency to hold specifically the owner of the property liable to pay compensation for the environmental damage caused, without it first being necessary to determine whether there is a causal link between the conduct of that person (a commercial undertaking) and the pollution caused?

2. If the first question is to be answered in the negative and, with regard to the air pollution it is not necessary to remedy the environmental damage, may a fine aimed at protecting air quality be imposed on the basis of legislation of the Member State which is more stringent than Article 16 of Directive 2004/35/EC and Article 193 TFEU, or can that more stringent legislation not, at any rate, result in the imposition of a fine which is solely punitive in nature on the owner of the property, which is not responsible for the pollution caused?

(¹) Directive 2004/35/EC of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage (OJ 2004 L 143, p. 56).

Request for a preliminary ruling from the Krajowa Izba Odwoławcza (Poland) lodged on 1 March 2016 — Archus sp. z o.o., Gama Jacek Lipik v Polskie Górnictwo Naftowe i Gazownictwo S.A.

(Case C-131/16)

(2016/C 211/33)

Language of the case: Polish

Referring court

Krajowa Izba Odwoławcza

Parties to the main proceedings

Applicants: Archus sp. z o.o., Gama Jacek Lipik

Defendant: Polskie Górnictwo Naftowe i Gazownictwo S.A.

Questions referred

1. Can Article 10 of Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors (¹) be interpreted as meaning that the contracting authority can be required to invite economic operators which have not submitted within the prescribed period (that is to say, the period specified for submitting tenders) 'declarations or documents' requested by the contractor proving that the tendered supplies, services or works satisfy the requirements laid down by the contracting authority (that term also covering samples of the subject-matter of the contract), or which submitted 'declarations or documents' requested by the contracting authority containing errors, to submit 'declarations or documents' (samples) which are missing or which correct errors within a specified additional period, without laying down a prohibition under which supplemented 'declarations or documents' (samples) cannot alter the content of the tender?
2. Can Article 10 of Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors be interpreted as meaning that the contracting authority can retain the deposit lodged by the economic operator if that operator, in response to the contracting authority's invitation to supplement the tender, did not submit 'documents or declarations' (samples) proving that the tendered supplies, services or works satisfy the requirements laid down by the contracting authority, where that supplementation would result in a change to the content of the tender, or did not consent to the contracting authority's correction of the tender, which made it impossible to select the tender submitted by the economic operator as being the most advantageous?