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- It was not necessary to issue a suspension injunction in view of the Commission's failure to demonstrate that the
 application of the Polish retail sales tax had sufficiently negative effects.
- 3. Third plea in law, alleging that the statement of reasons in the contested decision is defective and insufficient.
 - The contested decision was not duly and sufficiently justified in so far as it contains an assessment of the condition of selectivity of the Polish retail sales tax.
 - The contested decision was not duly and sufficiently justified in so far as it orders the immediate suspension of the
 application of the progressive rates of the Polish retail sales tax.

Action brought on 24 November 2016 — Alex v Commission

(Case T-841/16)

(2017/C 030/63)

Language of the case: French

Parties

Applicant: Alex SCI (Bayonne, France) (represented by: J. Fouchet, lawyer)

Defendant: European Commission

Form of order sought

The applicant claims that the Court should:

- annul the decision of the European Commission of 21 September 2016;
- declare and hold that the aid paid to the Côte-Basque-Adour Conurbation Authority (CABAB) by the European Regional Development Fund (ERDF), the French State, the Aquitaine Regional Council and the Pyrénées Atlantiques Departmental Council is unlawful and incompatible with the common market;

and consequently,

- order the French State, the Aquitaine Regional Council, the Pyrénées Atlantiques Departmental Council, as decentralised state bodies, and the ERDF to recover the aid unlawfully paid, together with interest at the statutory rate as from the date on which that aid was made available;
- order the European Commission to bear all the costs of the proceedings, including lawyers' fees of EUR 5 000.

Pleas in law and main arguments

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

- 1. First plea in law, alleging the substantive unlawfulness of the decision of the European Commission.
- 2. Second plea in law, alleging a failure to notify the financing allocated to the 'Technocité' project, granted by the ERDF, the French Republic, the Aquitaine Regional Council and the Pyrénées Atlantiques Departmental Council to the CABAB.
- 3. Third plea in law, alleging the incompatibility of the financing with the internal market.
- 4. Fourth plea in law, alleging the non-performance of conditions to which the grant of the financing was subject.