

Judgment of the Court (First Chamber) of 4 September 2019 (request for a preliminary ruling from the Vestre Landsret — Denmark) — Skatteministeriet v KPC Herning

(Case C-71/18) ⁽¹⁾

(Reference for a preliminary ruling — Common system of value added tax (VAT) — Directive 2006/112/EC — Sale of land on which a building is located at the time of supply — Classification — Articles 12 and 135 — Concept of ‘building land’ — Concept of ‘building’ — Assessment of the economic and commercial reality — Evaluation of objective evidence — Intention of the parties)

(2019/C 383/17)

Language of the case: Danish

Referring court

Vestre Landsret

Parties to the main proceedings

Applicant: Skatteministeriet

Defendant: KPC Herning

Operative part of the judgment

Article 12(1)(a) and (b), (2) and (3) and Article 135(1)(j) and (k) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that a supply of land supporting a building at the date of that supply cannot be classified as a supply of ‘building land’ where that transaction is economically independent of other services and does not form a single transaction with them, even if the parties’ intention was that the building should be wholly or partly demolished to make room for a new building.

⁽¹⁾ OJ C 134, 16.4.2018.

Judgment of the Court (Grand Chamber) of 10 September 2019 (request for a preliminary ruling from the High Court (Ireland) — Ireland) — Nalini Chenchooliah v Minister for Justice and Equality

(Case C-94/18) ⁽¹⁾

(Reference for a preliminary ruling — Citizenship of the Union — Article 21 TFEU — Right of Union citizens and their family members to move and reside freely in the territory of a Member State — Directive 2004/38/EC — Article 3(1) and Articles 15, 27, 28, 30 and 31 — Definition of ‘beneficiary’ — Third-country national, the spouse of a Union citizen who has exercised his right to freedom of movement — Return of the Union citizen to the Member State of which he is a national, where he is serving a prison sentence — Requirements imposed on the host Member State under Directive 2004/38/EC when making a decision to remove such a third-country national)

(2019/C 383/18)

Language of the case: English

Referring court

High Court (Ireland)

Parties to the main proceedings

Applicant: Nalini Chenchooliah

Defendant: Minister for Justice and Equality

Operative part of the judgment

Article 15 of Directive 2004/38/EC of the European Parliament and of the Council of 29 April 2004 on the right of citizens of the Union and their family members to move and reside freely within the territory of the Member States, amending Regulation (EEC) No 1612/68 and repealing Directives 64/221/EEC, 68/360/EEC, 72/194/EEC, 73/148/EEC, 75/34/EEC, 75/35/EEC, 90/364/EEC, 90/365/EEC and 93/96/EEC, is to be interpreted as being applicable to a decision to expel a third-country national on the ground that that person no longer has a right of residence under the directive in a situation, such as that at issue in the main proceedings, where the third-country national concerned married a Union citizen at a time when that citizen was exercising his right to freedom of movement by moving to and residing with that third-country national in the host Member State and, subsequently, the Union citizen returned to the Member State of which he is a national. It follows that the relevant safeguards laid down in Articles 30 and 31 of Directive 2004/38 are applicable when such an expulsion decision is adopted and it is not possible, under any circumstances, for such a decision to impose a ban on entry into the territory.

(¹) OJ C 152, 30.4.2018.

Judgment of the Court (Fifth Chamber) of 12 September 2019 — Koton Mağazacılık Tekstil Sanayi ve Ticaret AŞ v European Union Intellectual Property Office (EUIPO), Joaquín Nadal Esteban

(Case C-104/18 P) (¹)

(Appeal — EU trade mark — Regulation (EC) No 207/2009 — Absolute grounds for invalidity — Article 52(1)(b) — Bad faith at the time that an application for a trade mark is filed)

(2019/C 383/19)

Language of the case: English

Parties

Appellant: Koton Mağazacılık Tekstil Sanayi ve Ticaret AŞ (represented by: J. Güell Serra and E. Stoyanov Edisonov, abogados)

Other parties to the proceedings: European Union Intellectual Property Office (EUIPO) (represented by: J. Crespo Carrillo, acting as Agent), Joaquín Nadal Esteban (represented by: J.L. Donoso Romero, abogado)

Operative part of the judgment

The Court:

1. Sets aside the judgment of the General Court of the European Union of 30 November 2017, *Koton Mağazacılık Tekstil Sanayi ve Ticaret v EUIPO — Nadal Esteban (STYLO & KOTON)* (T-687/16, EU:T:2017:853).
2. Annuls the decision of the Second Board of Appeal of the European Union Intellectual Property Office (EUIPO) of 14 June 2016 (Case R 1779/2015-2).