

Judgment of the Court (Ninth Chamber) of 13 January 2022 (request for a preliminary ruling from the Sąd Okręgowy w Opolu — Poland) — Skarb Państwa — Starosta Nyski v New Media Development & Hotel Services Sp. z o.o.

(Case C-327/20) ⁽¹⁾

(Reference for a preliminary ruling — Directive 2011/7/EU — Combating late payment in commercial transactions — Scope — Concept of ‘commercial transactions’ — Public authority acting as a creditor of an undertaking — Excluded — Handing over by a public authority of an immovable property in perpetual usufruct to an undertaking against payment of an annual fee)

(2022/C 109/10)

Language of the case: Polish

Referring court

Sąd Okręgowy w Opolu

Parties to the main proceedings

Applicant: Skarb Państwa — Starosta Nyski

Defendant: New Media Development & Hotel Services Sp. z o.o.

Operative part of the judgment

The concept of ‘commercial transaction’ within the meaning of Article 2(1) of Directive 2011/7/EU of the European Parliament and of the Council of 16 February 2011 on combating late payment in commercial transactions must be interpreted as meaning that it does not cover the collection, by a public authority, of a payment due as remuneration for the perpetual usufruct of a plot of land from an undertaking of which that public authority is the creditor.

⁽¹⁾ OJ C 28, 25.1.2021.

Judgment of the Court (Third Chamber) of 13 January 2022 — Liviu Dragnea v European Commission

(Case C-351/20 P) ⁽¹⁾

(Appeal — Investigations conducted by the European Anti-Fraud Office (OLAF) — Investigation reports — Request for an investigation to be opened into the conduct of previous OLAF investigations — Request to access documents — Letter of refusal — Article 263 TFEU — Decision against which an action for annulment may be brought — Time limit for bringing proceedings — Action against a letter confirming OLAF’s investigation reports — Regulation (EC) No 1049/2001 — Article 6 and Article 7(2) — Obligation to inform the applicant of his or her right to make a confirmatory application)

(2022/C 109/11)

Language of the case: English

Parties

Appellant: Liviu Dragnea (represented by: C. Toby, O. Riffaud and B. Entringer, avocats)

Other party to the proceedings: European Commission (represented by: J.-P. Keppenne and J. Baquero Cruz, acting as Agents)

Operative part of the judgment

The Court hereby:

1. Sets aside the order of the General Court of the European Union of 12 May 2020, *Dragnea v Commission*, (T-738/18, not published, EU:T:2020:208), to the extent that, by that order, the General Court dismissed as inadmissible the action brought by Mr Liviu Dragnea for annulment of the letter from the European Anti-Fraud Office (OLAF) of 1 October 2018, in so far as, by that letter, OLAF refused to grant him access to the documents requested in his letter of 22 August 2018;
2. Refers the case back to the General Court of the European Union for judgment on this head of the application for annulment;

3. Dismisses the appeal as to the remainder;
4. Orders Mr Liviu Dragnea and the European Commission to bear their own costs incurred in the context of the present appeal;
5. Reserves the costs as to the remainder.

⁽¹⁾ OJ C 313, 21.9.2020.

Judgment of the Court (Seventh Chamber) of 13 January 2022 — YG v European Commission

(Case C-361/20 P) ⁽¹⁾

(Appeal — Civil service — Official — Promotion — 2017 promotion procedure — Decision not to promote the appellant — Article 45(1) of the Staff Regulations of Officials of the European Union — Comparison of the merits — Principle of equal treatment — Duty to state reasons)

(2022/C 109/12)

Language of the case: English

Parties

Appellant: YG (represented by: A. Champetier and S. Rodrigues, avocats)

Other party to the proceedings: European Commission (represented by: L. Hohenecker, L. Vernier and L. Radu Bouyon, acting as Agents)

Operative part of the judgment

The Court:

1. Dismisses the appeal;
2. Orders YG to pay the costs.

⁽¹⁾ OJ C 433, 14.12.2020.

Judgment of the Court (Eighth Chamber) of 13 January 2022 (request for a preliminary ruling from the Fővárosi Törvényszék — Hungary) — MARCAS MC Szolgáltató Zrt. v Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága

(Case C-363/20) ⁽¹⁾

(Reference for a preliminary ruling — Companies — Corporate tax — Tax audit — Scope of application of EU law — Charter of Fundamental Rights of the European Union — Article 51(1) — Implementation of EU law — Absence — Fourth Directive 78/660/EEC — Annual accounts of certain types of companies — Accounting of revenue from intellectual property rights — Article 2(3) — Principle of true and fair view — Article 31 — Valuation of items in the annual accounts — Compliance with accounting principles)

(2022/C 109/13)

Language of the case: Hungarian

Referring court

Fővárosi Törvényszék

Parties to the main proceedings

Applicant: MARCAS MC Szolgáltató Zrt.

Defendant: Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága