

3. If the response to the first question is in the affirmative, do the requirements of the establishment of a single national regulatory body for the railway sector, pursuant to Article 55(1) of Directive 2012/34; of the functions of a regulatory body pursuant to Article 56(2), (6), (11), and (12) thereof; and of cooperation of regulatory bodies pursuant to Article 57(2) thereof, admit the possibility that the decisions of a regulatory body on the merits of the case can be substituted by judgments of individual courts of general jurisdiction, which are not bound by the regulatory body's findings of fact?

(¹) OJ 2012 L 343, p. 32.

**Request for a preliminary ruling from the Obvodní soud pro Prahu 1 (Czech Republic) lodged on
22 March 2021 — České dráhy, a.s.**

(Case C-222/21)

(2021/C 242/15)

Language of the case: Czech

Referring court

Obvodní soud pro Prahu 1

Parties to the main proceedings

Applicant: České dráhy, a.s.

Questions referred

1. Does national regulation in Part Five of Zákon č. 99/1963 Sb., občanský soudní řád (Law 99/1963, Code of Civil Procedure) ('the Code of Civil Procedure' or 'CCP') meet the requirements for judicial review of a decision of a regulatory body, pursuant to Article 56(10) of Directive 2012/34/EU (¹) of the European Parliament and of the Council of 21 November 2012 establishing a single European railway area ('Directive 2012/34')?
2. If the response to the first question is in the affirmative, is it in accordance with Article 56(6) of Directive 2012/34 for decisions of the regulatory body to be replaced by judgments of individual courts of general jurisdiction on the merits of the case concerning the level of infrastructure charges in proceedings to which the applicants and the infrastructure manager are parties, but which excludes the regulatory body as a party?
3. If the response to the first question is in the affirmative, do the requirements of the establishment of a single national regulatory body for the railway sector, pursuant to Article 55(1) of Directive 2012/34; of the functions of a regulatory body pursuant to Article 56(2), (11), and (12) thereof; and of cooperation of regulatory bodies pursuant to Article 57(2) thereof, admit the possibility that the decisions of a regulatory body on the merits of the case can be substituted by judgments of individual courts of general jurisdiction, which are not bound by the regulatory body's findings of fact?

(¹) OJ 2012 L 343, p. 32.

**Request for a preliminary ruling from the Lietuvos vyriausiasis administracinis teismas (Lithuania)
lodged on 9 April 2021 — 'HA.EN.' UAB v Valstybinė mokesčių inspekcija**

(Case C-227/21)

(2021/C 242/16)

Language of the case: Lithuanian

Referring court

Lietuvos vyriausiasis administracinis teismas

Parties to the main proceedings

Applicant: 'HA.EN.' UAB

Defendant: Valstybinė mokesčių inspekcija

Question referred

Is Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, ⁽¹⁾ in conjunction with the principle of fiscal neutrality, to be interpreted as prohibiting or not prohibiting a practice of national authorities under which the right of a taxable person to deduct input VAT is denied where that person, when acquiring items of immovable property, knew (or should have known) that the supplier, due to his insolvency, would not pay (or would not be able to pay) the output VAT into the State budget?

⁽¹⁾ OJ 2006 L 347, p. 1.

Request for a preliminary ruling from the Verwaltungsgerichtshof (Austria) lodged on 12 April 2021 — IA

(Case C-231/21)

(2021/C 242/17)

Language of the case: German

Referring court

Verwaltungsgerichtshof

Parties to the main proceedings

Appellant on a point of law: IA

Respondent authority: Bundesamt für Fremdenwesen und Asyl

Questions referred

1. Is imprisonment within the meaning of the second sentence of Article 29(2) of Regulation (EU) No 604/2013 ⁽¹⁾ of the European Parliament and of the Council of 26 June 2013 establishing the criteria and mechanisms for determining the Member State responsible for examining an application for international protection lodged in one of the Member States by a third-country national or a stateless person (recast), OJ 2013 L 180, p. 31, also to be understood as including committal — which has been declared admissible by a court — of the person concerned to the psychiatric ward of a hospital against or without his will (in this case on account of endangerment of self or others resulting from his mental illness)?
 2. If the first question is answered in the affirmative:
 - a) Can the time limit laid down in the first sentence of Article 29(2) of the above-mentioned regulation in any case be extended to one year — with binding effect for the person concerned — in the event of imprisonment by the requesting Member State?
 - b) If not, for what period of time is an extension permissible, for example only for that period of time
 - aa) that the detention actually lasted, or
 - bb) that the imprisonment is likely to last in total, in relation to the date of informing the Member State responsible in accordance with Article 9(2) of Commission Regulation (EC) No 1560/2003 ⁽²⁾ of 2 September 2003 laying down detailed rules for the application of Council Regulation (EC) No 343/2003 (OJ 2003 L 222, p. 3), as amended by Commission Implementing Regulation (EU) No 118/2014 of 30 January 2014 (OJ 2014 L 39, p. 1),
- plus, if necessary, a reasonable period for the reorganisation of the transfer?

⁽¹⁾ Regulation (EU) No 604/2013 of the European Parliament and of the Council of 26 June 2013 establishing the criteria and mechanisms for determining the Member State responsible for examining an application for international protection lodged in one of the Member States by a third-country national or a stateless person (OJ 2013 L 180, p. 31).

⁽²⁾ Commission Implementing Regulation (EU) No 118/2014 of 30 January 2014 amending Regulation (EC) No 1560/2003 laying down detailed rules for the application of Council Regulation (EC) No 343/2003 establishing the criteria and mechanisms for determining the Member State responsible for examining an asylum application lodged in one of the Member States by a third-country national (OJ 2014 L 39, p. 1).