

Appeal brought on 10 February 2022 by the European Commission against the judgment of the General Court (Fifth Chamber) delivered on 1 December 2021 in Case T-546/20, *Sopra Steria Benelux and Unisys Belgium v Commission*

(Case C-101/22 P)

(2022/C 207/19)

Language of the case: French

Parties

Appellant: European Commission (represented by: L. André, M. Ilkova, O. Verheecke, acting as Agents)

Other parties to the proceedings: Sopra Steria Benelux, Unisys Belgium

Form of order sought

The appellant claims that the Court should:

- set aside paragraphs 52 to 57, 60, 61, 66, 68 and 69 of the judgment under appeal;
- dismiss the action for annulment;
- order Sopra Steria Benelux and Unisys Belgium to pay the costs of the present proceedings before the Court of Justice and of the proceedings before the General Court.

Pleas in law and main arguments

In its appeal, the Commission raises three grounds of appeal.

The first ground alleges that the General Court erred in law by qualifying the letter of the applicants at first instance of 10 July 2020 as an ‘express request’ for the reasons which led the contracting authority not to consider the successful tender as appearing to be abnormally low.

The second ground alleges a distortion of the facts, by incorrectly assessing the content of the Commission’s reply of 20 July 2020.

The third ground alleges failure to have regard to the scope of the contracting authority’s obligation to state reasons under Article 296 of the Treaty on the Functioning of the European Union and Article 170(3) of the Financial Regulation where the contracting authority considers that the successful tender does not appear to be abnormally low.

Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 15 February 2022 — P.M. v Dyrektor Izby Administracji Skarbowej w Warszawie

(Case C-105/22)

(2022/C 207/20)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant: P.M.

Respondent: Dyrektor Izby Administracji Skarbowej w Warszawie

Question referred

Must Article 56 of the Treaty on the Functioning of the European Union ..., the principle that excise duty is a single-stage tax on actual consumption, and the principle of proportionality be interpreted as precluding the application of a provision of national law such as Article 107(1) of the Ustawa z dnia 6 grudnia 2008 r. o podatku akcyzowym (Law of 6 December 2008 on Excise Duty) ... in so far as it precludes the reimbursement to a taxable person of excise duty upon the export of a registered passenger car, calculated in proportion to the period during which that car was used in the national territory?

Request for a preliminary ruling from the Fővárosi Törvényszék (Hungary) lodged on 15 February 2022 — Xella Magyarország Építőanyagipari Kft. v Innovációs és Technológiai Miniszter**(Case C-106/22)**

(2022/C 207/21)

*Language of the case: Hungarian***Referring court**

Fővárosi Törvényszék

Parties to the main proceedings*Applicant:* Xella Magyarország Építőanyagipari Kft.*Defendant:* Innovációs és Technológiai Miniszter**Questions referred**

1. Having regard to recitals 4 and 6 of Regulation (EU) 2019/452 ⁽¹⁾ establishing a framework for the screening of foreign direct investments into the Union and to Article 4(2) TEU, must Article 65(1)(b) TFEU be interpreted as meaning that it permits the laying down of rules such as those in Paragraph 85 of veszélyhelyzet megszűnésével összefüggő átmeneti szabályokról és a járványügyi készületségről szóló 2020. évi LVIII. törvény (Law LVIII of 2020 on transitional provisions relating to the end of the state of emergency and to the pandemic crisis), and in particular those in Paragraph 276(1) and (2)(a) and Paragraph 283(1)(b) of that law?
2. If the answer to the first question is in the affirmative, does the mere fact that the Commission has conducted a merger control procedure, exercised its powers and authorised a concentration affecting the chain of ownership of a foreign indirect investor preclude the exercise of the decision-making power under the applicable law of the Member State?

⁽¹⁾ OJ 2019 L 79I, p. 1.

Request for a preliminary ruling from the Gerechtshof Amsterdam (Netherlands) lodged on 16 February 2022 — X BV, Inspecteur van de Belastingdienst/Douane**(Case C-107/22)**

(2022/C 207/22)

*Language of the case: Dutch***Referring court**

Gerechtshof Amsterdam

Parties to the main proceedings*Applicants:* X BV, Inspecteur van de Belastingdienst/Douane