

2. In the event of unlawful conduct for the purposes of Article 202 of the Customs Code which is discovered upon introduction, the customs debt must be extinguished. By contrast, seizure of goods directly upon their being removed from customs supervision, as unlawful conduct for the purposes of Article 203 of the Customs Code, results in no immediate extinction of the customs debt.

Is point (d) of the first paragraph of Article 233 of the Customs Code to be interpreted as meaning that this extinction of the customs debt, which is restricted expressly to cases where the customs debt is incurred in accordance with Article 202 of the Customs Code, is nevertheless consistent with the principle of equal treatment of unlawful conduct?

(¹) OJ L 302, p. 1.

Appeal brought on 22 October 2007 by Coats Holdings Ltd, J&P Coats Ltd against the judgment of the Court of First Instance (Second Chamber) delivered on 12 September 2007 in Case T-36/05: Coats Holdings Ltd and J&P Coats Ltd v Commission of the European Communities

(Case C-468/07 P)

(2007/C 297/50)

Language of the case: English

Parties

Appellants: Coats Holdings Ltd, J&P Coats Ltd (represented by: W. Sibree and C. Jeffs, Solicitors)

Other parties to the proceedings: Commission of the European Communities

Form of order sought

The appellants claim that the Court should:

- reduce the fine in relation to Coats such that (i) it recognises the principle of equal treatment; and (ii) takes account of the substantial parts of the Commission's findings which were annulled by the Court of First Instance, which go to reducing the gravity of the infringement and strengthening the attenuating circumstances.

Pleas in law and main arguments

The appellant submits that having quashed all the Commission's factual findings relating to infringements of Article 81 except one narrow finding — and in particular having annulled the Commission's central finding that Coats was an equally active

member of a tripartite agreement — the Court of First Instance failed to apply the principle of equal treatment by adjusting the basic amount of Coats' fine downwards by 20 percent only.

In the alternative the appellant submits that the Court of First Instance failed to take account of all the elements of the decision which it annulled in making a reduction of the fine on the grounds of attenuating circumstances.

Action brought on 25 October 2007 — European Parliament v Commission of the European Communities

(Case C-474/07)

(2007/C 297/51)

Language of the case: English

Parties

Applicant: European Parliament (represented by: K. Bradley and U. Rosslein, Agents)

Defendant: Commission of the European Communities

The applicant claims that the Court should:

- annul Commission Regulations (EC) No 915/2007 (¹) of 31 July 2007 amending Regulation (EC) No 622/2003 laying down measures for the implementation of the common basic standards on aviation security, and
- order Commission of the European Communities to pay the costs.

Pleas in law and main arguments

As co-legislator with the Council the European Parliament decided in 2002 that certain implementing measures on air security should not be published. The applicant maintains that the Commission has applied this rule incorrectly, by systematically failing to publish implementing measures which do not require to be kept secret. In adopting Regulation 915/2007, the Commission has misinterpreted its powers under Regulation 2320/2002, contravened Article 254 EC and the principles of democracy, openness and the publicity of legislative acts, created legal uncertainty, and failed to provide a proper statement of reasons.

(¹) OJ L 200, p. 3.