

???????? ??? ???????????? (???? ??????) ??? 6?? ???????? 2007 — Ceramika Parady?
???? Dyrektor Izby Skarbowej w ?odzi

(???????? C-168/06)

«????? 104, ?????????? 3, ????? ??????, ??? ?????????? ?????????? — ????? ??? ???
????? ??? — ?????????? ?????????? ?????????? ??? ?????????? ??? ?????????? ???
????????? ??? ?????????? ????? — ?????????? ??? ??????????»

????????????? ?????????? — ?????????????? ??? ?????????????— ??? (????? 234 ??) (??.
???????? 21-25)

?????????????

?????? ?????????? ?????????????? ?????????? — Wojewódzki S?d Administracyjny w ?odzi
(????????) — ?????????? ??? ?????? 2, ?????? ??????, ??? ?????? ??????? 67/227/??? ???
????????????, ??? 11?? ????????? 1967, ??? ??? ?????????????? ??? ?????????? ??? ??????
?????, ??? ?????????? ?? ???? ?????? ?????? ????????? (?? ????. ????. 09/001, ?. 3), ????? ???
??? ?????? 2, ??? ?????? 10, ????????????? 1, ?????????? ??, ??? ????????????? 2, ??? ??? ??????
27, ????????????? 1, ??? ?????? ????????? 77/388/??? ??? ?????????????, ??? 17?? ?????? 1977, ????
????????????????? ??? ?????????????? ??? ?????? ??????, ??? ?????????? ?? ???? ?????? ??????
????????? — ?????? ?????????? ?????? ?????????????????? ??????: ?????????????? ?????????????? ??? (??
????. ????. 09/001, ?. 49) — ?????? ?????????????? ?????????? ?????????????? ??? ??????
????????????? ?????? ?? ?????????????? ?????????????????? ?????????????? ??? ?????? ??? ?????????? ?
????????????????? ????? ???

?????????????

?? ?????????????? ??? ?????????????? ?????????????? ??? ?????? ?????????? ?? ?????????????? ??? ??????????
??? Wojewódzki S?d Administracyjny w ?odzi.