

C_2021053EN.01001801.xml
15.2.2021

EN

Official Journal of the European Union

C 53/18

Request for a preliminary ruling from the Înalta Curte de Casa?ie ?i Justi?ie (Romania) lodged on 5 November 2020 — SC Cridar Cons SRL v Administra?ia Jude?ean? a Finan?elor Publice Cluj and Direc?ia General? Regional? a Finan?elor Publice Cluj-Napoca

(Case C-582/20)

(2021/C 53/23)

Language of the case: Romanian

Referring court

Înalta Curte de Casa?ie ?i Justi?ie

Parties to the main proceedings

Appellant: SC Cridar Cons SRL

Respondents: Administra?ia Jude?ean? a Finan?elor Publice Cluj and Direc?ia General? Regional? a Finan?elor Publice Cluj-Napoca

Questions referred

1.

Are Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (1) and Article 47 of the Charter of Fundamental Rights of the European Union to be interpreted as precluding national legislation pursuant to which the tax authorities, after issuing a notice of assessment refusing to grant a right to deduct input VAT, are permitted to suspend the examination of an administrative complaint pending the outcome of criminal proceedings that could provide additional objective evidence of the taxable person's involvement in tax fraud?

2.

Would the answer given by the Court of Justice of the European Union to the first question be different if, during the period for which examination of the administrative complaint is suspended, the taxable person benefits from provisional measures which suspend the effects of the refusal of the right to deduct VAT?

(1) OJ 2006 L 347, p. 1.