Request for a preliminary ruling from the Curtea de Apel Cluj (Romania) lodged on 12 November 2019 — SC Panavitrans SRL v Administrația Județeană a Finanțelor Publice Cluj, Administrația Fondului pentru Mediu

(Case C-828/19)

(2020/C 201/04)

Language of the case: Romanian

Referring court

Curtea de Apel Cluj

Parties to the main proceedings

Applicant: SC Panavitrans SRL

Defendants: Administrația Județeană a Finanțelor Publice Cluj, Administrația Fondului pentru Mediu

Question referred

Must Article 110 of the Treaty on the Functioning of the European Union be interpreted as precluding national legislation which, for the purposes of refunding a tax found to be contrary to Community law, lays down a shorter limitation period than the general limitation period laid down in national law as regards tax claims?

Request for a preliminary ruling from the Înalta Curte de Casație și Justiție (Romania) lodged on 19 November 2019 — Criminal proceedings against N.C.

(Case C-840/19)

(2020/C 201/05)

Language of the case: Romanian

Referring court

Înalta Curte de Casație și Justiție

Party to the main proceedings

N.C.

Other party to proceedings

Parchetul de pe lângă Înalta Curte de Casație și Justiție — Direcția Națională Anticorupție

Questions referred

- 1. Must Article 19(1) of the Treaty on European Union, Article 325(1) of the Treaty on the Functioning of the European Union, and Article 4 of Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law, (¹) adopted pursuant to Article 83(2) of the Treaty on the Functioning of the European Union, be interpreted as precluding the adoption of a decision by a body outside the judicial system, the Curtea Constituțională a României (Constitutional Court of Romania), which requires re-examination of corruption cases decided within a specific period, and which are at the appeal stage, on grounds of failure to establish, within the supreme court, panels seized of the cases which specialise in that field, also recognising the speciality of the judges of which they were composed?
- 2. Must Article 2 of the Treaty on European Union and [the second paragraph of] Article 47 of the Charter of Fundamental Rights of the European Union be interpreted as precluding a body outside the judicial system from declaring unlawful the composition of the panel seized of the case of a chamber of the supreme court (panel composed of judges in office who, at the time of their promotion, satisfied, inter alia, the specialisation requirement laid down for promotion to the supreme court)?