

- (b) infringed EU law as regards the principle of personal responsibility on which EU competition law is based, through the unwarranted extension of joint liability to the appellant, who played no part whatsoever in the alleged events;
- (c) infringed the EU legislation on the subject of the non-retroactivity of unfavourable criminal law, in particular Article 49 (1) of the Charter of Fundamental Rights;
- (d) did not fully exercise its power of judicial review, with a manifest misgovernment of the evidence produced and a failure to state reasons;
- (e) infringed Article 47 of the Charter of Fundamental Rights, as the case was not dealt with within a reasonable time.

**Request for a preliminary ruling from the Corte suprema di cassazione (Italy) lodged on
21 September 2015 — Agenzia delle Entrate v Marco Identi**

(Case C-493/15)

(2015/C 406/20)

Language of the case: Italian

Referring court

Corte suprema di cassazione

Parties to the main proceedings

Appellant: Agenzia delle Entrate

Respondent: Marco Identi

Question referred

Must Article 4(3) TEU and Articles 2 and 22 of Sixth Directive 77/388 ⁽¹⁾ on the harmonisation of the laws of the Member States relating to turnover taxes be interpreted as precluding the application, in relation to value added tax, of a provision of national law which provides for the extinguishment of debts arising from VAT in favour of taxable persons admitted to the bankruptcy discharge procedure governed by Articles 142 and 143 of Royal Decree No 267/1942?

⁽¹⁾ Sixth Council Directive of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (OJ 1977 L 145, p. 1).

**Reference for a preliminary ruling from the Tribunale di Frosinone (Italy) lodged on 23 September
2015 — Criminal proceedings against Antonio Paolo Conti**

(Case C-504/15)

(2015/C 406/21)

Language of the case: Italian

Referring court

Tribunale di Frosinone