

Bondoc și Asociații SCA has obtained the cancellation of a Penalty Notice issued in the matter of RO e-Transport



The litigation team of Bondoc și Asociații SCA has obtained the cancellation of a penalty notice issued by ANAF (National Agency for Fiscal Administration) - DGAF (General Fiscal Anti-Fraud Directorate) on the matter regulated by GEO 41/2022 for the establishment of the National RO e-Transport System for monitoring the road transportation of goods in connection with the intra-community acquisition of goods.

In addition to the irregularities contained in the Penalty Notice likely to entail its cancellation, the case raised issues regarding the classification of goods in the category of high tax risk regulated by ANAF Order No 802/2022 on the establishment of high tax risk goods transported by road and subject to monitoring by the RO e-Transport System.

The case also involved issues related to the retroactivity of the more favorable contravention law, the proportionality of the penalty applied and the economic operator's absence of liability.

The court upheld the arguments of Bondoc și Asociații SCA and cancelled the penalty notice issued by ANAF in its entirety, a solution that once again confirms the performances of the litigation team, the law firm's expertise in the economic operators' areas of interest, as well as the professionalism and holistic approach in analyzing the relevant legal issues.

The team that handled this case on behalf of Bondoc și Asociații consisted of attorney-at-law **Ioana Katona**, Partner, attorney-at-law **Raluca Nădejde**, Partner and attorney-at-law **Anca Radu**, Associate.