1. Dismisses the application; and

2. Orders the applicant to bear the costs.

Lecourt Donner Strauß

Trabucchi Pescatore

Delivered in open court in Luxembourg on 8 February 1968.

A. Van Houtte R. Lecourt

Registrar President

OPINION OF MR ADVOCATE-GENERAL ROEMER 18 JANUARY 1968[1]

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Mr President,
Members of the Court,

The applicant in the case on which I give my opinion today is an Italian undertaking in the iron and steel industry with a works in Regina Margherita (Turin). We will go into the details of its production later, but in any event it is certain that the undertaking used ferrous scrap in its manufacturing process and that the High Authority found it liable in consequence to pay contributions to the ferrous scrap equalization fund. The undertaking itself seems always to have been of the same opinion, for it made regular declarations of bought scrap (totalling 10 702 metric tons) for the period here in question, from February 1957 to November 1958, and it paid a certain amount (Lit 29 941 334) by way of contributions into the equalization fund.

As with other undertakings, the High Authority had the information supplied by the applicant checked on a number of occasions. The first was in January 1961, by the Société-Fiduciaire Suisse which presented its report thereon on 5 May 1961. It showed that not all the documents necessary for the check were available at the applicant's works, so that no reliable picture of the actual amounts of scrap bought could be formed. The High Authority therefore tried to get precise

1 — Translated from the German.

results by means of the applicant's electricity bills. These were requested (at first without success) by letter of 27 November 1961, then by a formal decision of 23 February 1962, and were finally produced in April 1962. However, even this failed to produce a clear result, because the electricity bills covered a multitude of manufacturing processes, some of which, according to the applicants, entailed the use of an exceptionally high amount of electricity. Since the undertaking's representative further declared in a meeting with officials of the High Authority in Luxembourg on 24 September 1962 that the declarations of production were incomplete because some undeclared sales had occurred in respect of which no invoices were issued, the High Authority decided to have the extent of the undeclared production ascertained by another check. This was done through the Italian auditing company 'Fidital', which is engaged on a permanent basis to carry out inspections for the scrap equalization scheme, in December 1962 and January 1963. When even this failed to give a reliable picture, the High Authority finally called in a technical expert (with the applican't consent), who was to determine the 'extent of the steel production and scrap consumption', taking into account the particular features of the Mandelli undertaking and its working methods. His final report on 26 March 1965 was communicated to the applicant. Some of the objections raised by the applicant in a series of letters (the last dated 29 January 1966) were accepted by the High Authority. The conclusion it came to was that in its production of steel ingots the applicant had used not 10 702 metric tons as originally declared, but 23 026 metric tons of bought scrap. A statement to that effect was made in the decision concerning the applicant of 7 December 1966, and following this it fixed the contributions due from the Mandelli undertaking for the period from February 1957 to November 1958 at Lit 137 910 340 in a decision of the same date.

The legality of these two decisions is the point at issue in the present dispute. The applicant wants them annulled on the ground that they do not adequately state their reasons and because they infringe the Treaty and rules of law relating to its application. I shall discuss these complaints in detail presently. Here I need only remark that they relate chiefly to the decision fixing the amount of scrap liable to equalization, and that the decision on contributions only becomes invalid if the findings on scrap consumption are shown to be unfounded.

Legal consideration

1. Is the applicant an undertaking liable to pay equalization contributions?

The first point which seems to be raised by an examination of the arguments in the case is whether the applicant is at all to be regarded as an undertaking liable to pay equalization contributions within the meaning of the general decisions on scrap. The reason for this is that certain statements in the application and in the reply expressly emphasize that the applicant runs a *steel foundry* that is to say is engaged in production which has no relevance to the equalization of ferrous scrap.

However it is immediately obvious that there is no ground for holding that the applicant does not come within the equalization scheme. Not only would such a proposition be inconsistent with the applicant's previous conduct in submitting declarations of scrap consumption and paying contributions to the scrap equalization fund, and in not at any time during the lengthy administrative proceedings disputing that it was liable in principle to pay contributions. It is also contradicted by the letter headings used by the applicants where the company is styled 'Acciaierie' [steelworks] and where it is stated that the company makes 'lingotti per forgia e laminazione' [ingots for casting and rolling]. Lastly, one may add that the applicant referred in its observations on the expert's report carried out at the request of the High Authority (annexed to the letter of 29 January 1966) to the 'fabbricazione di lingotti' [production of ingots] that is, production liable to an equalization levy according to the amount of scrap bought.

Consequently, the statements in the applicant's pleadings are to be taken to mean that its *main* business is the running of a steel

foundry, and that the manufacture of ingots is a secondary production (which must be taken into account when considering the results of the assessment). Its explanations in the oral proceedings should be taken in the same sense; but there can be no question of its disputing the principle of its obligation to pay contributions.

2. Was it permissible for the applicant's scrap consumption to be ascertained by estimation?

The applicant quite unequivocally and strongly denies that the High Authority is entitled to calculate the scrap consumption *by estimation*. Its belief is that estimates are only allowed in the absence of declarations. If scrap has been declared—as in the applicant's case,—and it is merely a question of *correcting* the declarations, then at most the process of deduction may be used.

So the point at issue in the dispute is the meaning of two provisions (Article 2 of Decision No 13/58 and Article 15 of Decision No 16/58) which run—more or less identically—as follows: 'should the undertakings fail to declare the factors for calculating the contributions, the High Authority shall also be entitled to correct on its own authority declarations in support of which no valid proof can be supplied'.

Nevertheless, I do not think we need spend much time on the applicant's attempts to find an interpretation based on the wording of this provision and the reasons on which it is founded because the Court has already given a definite answer to this question. In the judgment in Case 2/65 (*Ferriera Ernest Preo e Figli v High Authority of the ECSC*, Rec. 1966, p. 326) it was held permissible to make an estimated assessment of scrap consumption by reference to the consumption of electricity (that is, using the inductive method) even for an undertaking which had submitted declarations of its scrap consumption, and the reason given was precisely that the undertaking had been unable to produce the customary accounts for the High Authority's inspectors—that is, proof in support of its declaration. There is a similar statement in Case 8/65 (*Acciaierie e Ferriere Pugliesi v High Authority*, Rec. 1966, p. 8); the question there decided was not whether the applicant undertaking had submitted scrap declarations, but solely whether reliable *documentary evidence* of the truth of the declarations existed.

Thus there is no ground, on the basis of the present case-law,—and no convincing reasons for changing it have been given— to apply the distinction made by the applicant; in both cases envisaged by Article 2 of Decision No 13/58 and in Article 15 of Decision No 16/58, the same method of an estimated assessment may be used.

The only remaining problem therefore, is the *proof which the applicant is required to bring* in support of its declarations, in other words: has the applicant fulfilled its obligation to furnish the necessary information? This is the detailed picture which emerges: From the outset the fact has to be accepted that the original declarations of scrap consumption were definitely incorrect (at least 4 000 to 5 000 metric tons too low) and that the figures given for the applicant's own arisings were also not in accordance with the facts. This became clear during the check conducted in January 1961 by the Société Fiduciaire Suisse, the results of which the applicant approved by signature (cf. report of 5 May 1961, pp. 5, 7, 8 and schedules). In addition, that report said expressly that the documents produced had been so fragmentary that it was impossible to conduct a proper check of the scrap consumption and steel production. In particular, there is a list on page 2 of the report of the documents which were relevant to an inspection but which, the applicant claimed, had never existed or had been destroyed prior to the check. According to this report there were never at any time on the applicant's premises detailed records of scrap acquired and consumed, nor were registers kept for scrap acquired, or statistical reports on production. Some of the delivery notes for scrap acquired, the accounts book, the imports register, the balance sheets book, the statistical report on scrap consumption and the documents relating to the commercial book-keeping, the trading accounts and the store accounting were not preserved. We have proof that this is an accurate summary of the true state of affairs in a letter from the applicant to the High Authority dated 10 November 1959 (in which it explains that

some of the documents relating to production had been destroyed) and in the applicant's express declaration, made on 15 February 1961, the content of which corresponds almost word for word with the findings of the Société Fiduciaire Suisse of 5 May 1961. According to the applicant, the truth is that the principal evidence placed by it at the disposal of the inspectors consisted *purchase invoices*. But obviously these alone are not sufficient to constitute full proof of the scrap consumption. Such proof could probably have been supplied with the aid of any one or other of the destroyed documents, the accounts book, the imports register, the balance sheets book or the trading accounts.

If the facts so far assembled are already sufficient for the purposes of the present case, one or two finishing touches can be added to the picture they make. Particularly noteworthy is the fact that in the talks with officials of the High Authority on 24 September 1962 the applicant through its representative Mr Porta, conceded that the declarations of production, that is to say, information which also had a part to play in ascertaining the consumption of scrap, were inaccurate. When, because of this, the applicant's business was again investigated in order to ascertain what sales of steel castings had taken place without the issue of invoices, it was of course possible for Fidital (in December 1962 and January 1963) to work out certain additional amounts on the basis of delivery notes and calculating records. But the point is that even after this check, in which Fidital sought in addition to the main purpose of the check to compile a 'general statement of the applicant's situation with regard to metals' it was forced to give a negative opinion on the state of the business documents. Thus in the report of 1 May 1963, three declarations of production are mentioned which differ considerably; it is stated that the figures submitted in January 1963 did not tally with the figures produced on the occasion of earlier checks, and it is pointed out that comparison with these earlier checks showed that part of the documents submitted had been altered ('substitution et alteration de la documentation'). In particular, it was found that the documents primarily taken into consideration, the delivery notes, were incomplete, and that the calculating records which had also been taken into account only went as far as 31 December 1957 and those relating to a similar period thereafter were alleged to have been destroyed. Finally, there is the general statement with which the report concludes: 'considérant les lacunes rencontreés dans la documentation mise à notre disposition, nous sommes contraints de faire les réserves les plus expresses au cas où d'autres documents n'auraient pas ete soumis à notre examen'. ('In view of the incomplete nature of the documents placed at our disposal we must express the gravest reservations if other documents are not submitted for our examination').

The applicant was unable to give us a clear explanation of the matter. It referred us to the special characteristics of its business, but this is not convincing, for even a firm as large as the applicant (which employs over 100 men for the electric furnaces alone, according to page 7 of their letter of 29 January 1966) is bound to have, if perhaps not all the documents the inspectors said they lacked, at least a proper book-keeping system which should provide a full picture of all its business activities. As regards the alleged destruction of business documents (which, contrary to the applicant's claim during the oral proceedings, did not consist solely of documents (which, contrary to the applicant's claim during the oral proceedings, did not consist solely of documents irrelevant to the checks) we do not know on what grounds it was done. In any case the Fidital report shows that in 1963 documents were available which went back as far as 1954, whilst there were no documents for the period after December 1957. Moreover, the most important point is that even if such destructions were permitted by national law, it should not have taken place, in view of the requirements of the scrap equalization scheme. The undertakings liable to pay contributions were given no reason to suppose that the High Authority would rely solely on the declarations made; on the contrary, they could expect that the accuracy of the figures declared would be rigorously checked. This is true at least for the period for which the applicant had already

claimed that the business documents were destroyed (I refer to its declarations made in 1959 and 1961). Not only had the equalization scheme at that time ceased to function relatively recently, but it was clear to all those concerned that a final liquidation had yet to be reached.

All these circumstances combined to form a situation which left an estimated assessment as the only possible way of calculating the applicant's scrap consumption. It is also remarkable that at no time in the court proceedings did the applicant claim that it could provide the necessary proof of the accuracy of the figures declared with the aid of accounting documents, but that it asked for a report to be drawn up by an expert, just as indeed in the administrative proceedings it agreed that in order to obtain the necessary clarification, a report should be prepared by an expert for the purpose.

So now we can in conclusion state that there has been no infringement, in principle, of Article 2 of Decision No 13/58. How this affects the actual method of assessment used by the High Authority and whether particular characteristics of it are open to criticism, we shall now see.

3. Particular complaints against the method used by the High Authority to assess the consumption of scrap

We remember that the High Authority, departing from its previous practice, did not ascertain the applicant's consumption of scrap on the basis of the figures for their electricity consumption. This method was not in fact practicable, because the applicant produced, besides steel ingots, steel castings in a variety of shapes and qualities and because as regards the latter production, according to the applicant, it is necessary to base calculations on an increased consumption per ton of each product, making reference to a uniform ratio between electrical current used and steel produced inapplicable. In any event, the applicant did not criticize the High Authority on the ground that it did not take the consumption of electricity as its essential point of reference.

In the present case the High Authority was trying, on the contrary, to ascertain the total amount of liquid crude steel produced in the applicant's works, and this on the basis of the furnace capacity as well as the operating and smelting times. From the total amount so calculated, the quantity of crude steel destined for the production of steel castings had to be subtracted. This involved the relevant production figures declared by the applicant and the additional amounts found by Fidital in its check made in January 1963 to have been sold but not invoiced (and therefore not included in the production declarations). The remaining quantity of liquid crude steel could only, in the view of the High Authority, have been used for making ingots, and from that quantity, allowing for the arisings therefrom, could be calculated the amount of scrap employed in manufacturing them. This is the quantity mentioned in the contested decision. The account drawn up was originally based on information supplied to the High Authority by the expert. Later this information had to be modified—we shall see to what extent—in the light of objections made by the applicant.

Let me consider in detail the applicant's argument against the assessment procedure which I have just described.

First, it raises the general point that it *agreed* with the High Authority to have a report prepared by an expert. Consequently, the expert's findings should only have been used if both parties had acknowledged their validity. But since the applicant was not in agreement with the expert's findings, and even the High Authority had acknowledged that some of the applicant's objections were justified, the report could not then be relied on in estimating the scrap consumption. Furthermore it must be remembered that an expert's opinion presents an integrated picture of the whole so that removal of a part thereof to satisfy justifiable criticism must call the opinion itself into question.

In my view, this argument must fail. To begin with, as regards its second part, it is clear that the principle that correction of part of an expert's report robs all its conclusions of their validity is not *universally* applicable. It would have had to be shown that in the present instance the objective relationship between the individual parts of

the report in question was close enough to justify the conclusion which the applicants think should be drawn. Since this has not been done, we can pass over the objection. It is alleged that the *parties must consent* to the use of the expert's report: but here one must realize that in saying this the applicants are adopting a civil-law approach which is not applicable here. When such a report is drawn up it is not really the result of an agreement made by the parties but a kind of *check* under Article 47 of the Treaty carried out by an expert (in fact the expert was accompanied by one of the High Authority's inspectors), that is to say, a procedure for which the consent of the undertaking concerned is not necessary, although it is obtained as a matter of courtesy. The High Authority could not therefore—despite the applicant's objections—be prevented from using any of the expert's findings which it considered to be valid, and for the purposes of the Court's review of the subject the only matter of importance is to ascertain whether the results which were used appear *objectively* to be accurate.

The applicant casts general doubt on the value of the opinion, pointing out that the expert spent only one day at its works; it also asks whether he had sufficient specialist knowledge in the field of steel casting and an adequate command of languages for making the necessary inquiries. But these considerations too, can have no relevance to the judgment in our case. In so far as they are based on *facts* (such as the amount of time the expert spent on the applicant's premises) it must be said that they are not sufficient grounds for judging the validity of the findings, because the expert did not have to start with a *tabula rasa*, but could use the results of the previous checks. However, to the extent to which the applicant is merely surmising on the expert's capabilities we can ignore this simply because its argument is unsubstantiated and the evidence in support is not indicated. It may also be said that any deficiency in the expert's knowledge of languages was made up for by the presence of the High Authority's inspector, who had the necessary linguistic ability; and as for the necessary specialist knowledge in the field of steel castings I need only note that, as we shall see later, this certainly has no decisive part to play in the High Authority's reasoning.

The applicant's third complaint is that the expert's calculations rely heavily on *theoretical data*, taking insufficient account of the special features of the undertaking. This comment might in fact be justified so far as concerns the undertaking's hours of operation and its average melting times. But in the final analysis it is of no significance because the High Authority has corrected the relevant data compiled by the expert precisely on the basis of the objections made by the applicant in its letter of 29 January 1966. The applicant's average monthly operating time was fixed solely on the basis of its own data; solely on the basis of its date the hours when actual production ceased were deducted, and the average melting time for the three electric furnaces was worked out. At least as regards the only relevant decision of the High Authority the complaint that only theoretical figures were used must fail.

Lastly, the applicant (and this appears to be the focal point of its criticism, according to the opinion of an expert commissioned by the applicant itself and submitted with the reply) that no account was taken of the special conditions of production in its *steel foundry*, in particular the fact that a large number of products was manufactured there and that at the time in question developments were taking place in the applicant's business. Had these circumstances been taken into account it would have been appreciated that a larger part of the crude steel production than was recognized by the High Authority went into the steel casting foundry (in other words, the ratio of crude steel production to steel castings should have been different from that used) and the aggregate result would have been influenced if the considerable quantity of arisings in the foundry had been taken into consideration.

This complaint, too, in the final analysis proves to be unfounded. First it should be recalled that in calculating the total production of liquid crude steel the High Authority relied on the figures given by the applicant for its average melting time, and that to the extent, therefore, it did take

account of the special characteristics of the applicant's enterprise, which showed up in the length of melting time required by the steel-casting foundry. It must also be remembered that the result of this general assessment was not very different from the one reached by the applicant itself—only to the extent of about 2 000 metric tons (a difference due apparently to the fact that the applicant assumed—though without good reason—that the furnace capacity was not fully exploited). The real problem for the High Authority once it had calculated this first figure, which is hard to contest, was to deduct from the total production what was to be used for steel castings, for the remainder could only be for making ingots. In calculating the amount to be subtracted the High Authority could have found, after lengthy research, the ratio of production of steel castings to crude steel: then from the known sales figures for steel castings it could have deduced the quantity of liquid crude steel necessary for their manufacture. This was not the method used by the High Authority, I think for good reasons. Instead, it made the necessary deductions on the basis of the quantity of liquid crude steel which was declared *by the applicant* itself to be destined for the making of steel castings. It then added to that the amount required for manufacturing the products sold without invoices, and in this connexion could work on the basis of the ratio crude steel to finished product as found from the applicant's declared production, and the corresponding figures (the only ones available at first) for invoiced sales of the finished product. By this method the High Authority avoided all the difficulties which appeared to be involved in calculating the ratio between crude steel and finished product by the experimental method. To me, this approach is unassailable above all because it is based on figures which the applicant itself had previously supplied. One could only think otherwise if the applicant had proved—as it did not—that the figures it originally declared were not in agreement with the facts.

Not only does this show that the applicant's main complaint concerning the ratio between crude steel and finished product used by the High Authority is unfounded; it also makes clear the fundamental irrelevance of the question whether the expert commissioned by the High Authority had sufficient specialist knowledge to be able to assess the special characteristics of a steel foundry.

Next, as regards the stage in its development reached by the applicant undertaking in 1957 and 1958, and the exceptionally large quantity of arisings said to have been created in its steel foundry, the comments I shall make on it for the sake of completeness will be brief. It does seem hard to believe that furnaces in operation since 1954 or October 1956 should require a running-in period extending into 1957 and 1958. Even if one admits that there were continual difficulties in the development of the steel foundry, with very large quantities of arisings, yet the calculation of scrap need not be affected thereby because the production cycle which created the arisings was not one of those taken into account for the purpose of scrap consumption. In that respect the High Authority—in my opinion—has applied the definition of 'own arisings' (not subject to equalization) given in the judgments of the Court in a perfectly logical manner. Had it acted differently, there might have been grounds for accusing it of discrimination against the scrap consumers which did not have mixed production in the form of an additional steel foundry.

To summarize, then, one can conclude that none of the complaints against the High Authority's method of assessment can invalidate the results of its calculations given in the contested decision. Of course, it will have to be admitted that those results —like any reached by the inductive method —are not absolutely precise. But that is a disadvantage which must be accepted by any undertaking unable to produce business records to prove the accuracy of its scrap declarations. In any case it does not seem appropriate at this juncture to obtain another expert opinion in an attempt to obtain a more precise result. This is not only because one could hardly expect better results ten years after the period of assessment and, as the applicants pointed out, after their production methods had been altered. More important, one of the conditions for such a step imposed by our case-law (Case 51/65, Rec. 1966, p. 140) is

absent, since the applicant has not brought concrete factual evidence to give reasonable grounds for supposing that the present assessment differs considerably from the reality.

However, we cannot conclude our consideration of the issue there. Several objections, mostly of a formal nature, remain to be examined which, the applicant claims, could also justify the annulment of the contested decisions.

4. Inadequate statement of reasons

On the question of formal requirements, the applicant complains in particular that the High Authority did not adequately state the reasons for its decision fixing the amount of scrap liable to equalization and that the reasons given were inconsistent and inconclusive.

This particular complaint calls for the following observations.

In alleging that there are inconsistencies in the statement of the reasons for the decision the applicant appears to be relying on the recital referring to '*contraddizioni e divergenze*'. But it is clear that contrary to what the applicant assumes this does not refer to a conflict between the High Authority and its inspectors which the High Authority failed to resolve in its decision, but to a conflict between the specific results of the checks. However, it was precisely these, as is clear from the decision, which led the High Authority to decline to make an assessment of the applicant's scrap consumption by the deductive method (that is to say, on the basis of the accounting documents) and resort instead to an assessment on the basis of the total liquid steel production.

When the applicant goes on to express the view that the High Authority should have discussed in detail in the decision the value of the inspections carried out, the case-law of the Court supports the reply that his kind of detail in the statement of reasons for a decision cannot be demanded. On the contrary, it is sufficient to state that the checks did not enable reliable verification to be made, whilst a detailed statement of the deficiencies found could be reserved for the proceedings before the Court.

Lastly, I do not see that the statement of reasons must be inadequate because the High Authority did not say precisely which of the objections raised by the applicant in the administrative proceedings were upheld by it, and because it did not explain its rejection of the others. Apart from the fact that the person to whom the decision was addressed could be left in no doubt as to the extent to which the objections were upheld if they compared their various letters on the report of Mr Studer with the statement of reasons in the decision, our case-law has long since recognized that with the obligation to state reasons there is no duty to take up all the objections which arose concerning the preparation of a decision. If this is true for objections made by Community institutions, which according to certain provisions of the Treaty must be consulted before a decision (Cases 4/54 and 6/54) then it cannot be otherwise as regards objections by private persons concerned. Consequently the reference to the judgment in Case 8/65 is not decisive because it concerned the High Authority's duty to examine the specific objections of the opposite party, and to take them into account, not the formal obligation to give an account of them in its statement of reasons.

Accordingly none of the alleged deficiencies in the statement of reasons for the contested decision has been shown to exist.

5. Procedural defects

Another complaint on a formal point was made, namely, that the High Authority had wrongfully omitted to communicate to the applicant in good time the results of the checks carried out by Fidital in late 1962 and early 1963. This was also said to constitute a discrimination between the applicant and other scrap consumers.

I need only comment very briefly on this. The applicant was informed, at least briefly, by a letter from the High Authority of 9 July 1964, that the results of the inspection carried out by Fidital were unsatisfactory (which then prompted the commissioning of an expert to ascertain the extent of the applicant's production). Not only that, but there is no *duty* on the part of the High Authority in any kind of administrative proceedings to hear the observations of the parties con-

cerned on preparatory measures prior to the issue of a final decision (although such consultation may of course be useful). Moreover, the applicant has not brought evidence to show that in similar situations the *normal practice* of the High Authority has been to give the parties concerned detailed explanations within a reasonable time, and that by deviating from the practice with regard to the applicant it put difficulties in the way of the applicant's defence of its rights.
So this complaint, too, fails to upset the contested decision.

6. The definitive nature of earlier statements of account

Lastly the applicant alleges (although it has not made it quite clear whether this is really a ground of complaint) that it received a statement of account from the High Authority dated 8 April 1963, which gave it reason to assume that no substantial amendments would follow. This letter fixed the contributions owed at Lit 38 496 372 whilst the second of the contested decisions raised them to Lit 137 910 340.
No firm conclusion however can be drawn from this allegation. As we know, *all* undertakings consuming scrap received similar statements of account made up to 31 May 1963. They were meant to be a step in the liquidation of the scrap equalization scheme, but were *expressly* provisional, and so were covered by general Decision No 7/63 (Article 5). The applicant, in particular must have realized on receiving this statement of account that its *special* problems, for years the subject of discussion with the High Authority, had not yet been dealt with (namely the precise amount of the scrap subject to equalization and the date of commencement of its liability to pay contributions). Indeed, as late as 1964, it agreed that a report on its scrap consumption should be prepared by an expert. Consequently the drawing up of the first statement of account (issued moreover, by the Markets Division) could not prevent the High Authority, any more than it could in countless other cases, from reviewing the amount of contributions payable by the applicant and increasing it on the basis of later assessments to a figure more in line with the true facts. In so doing, let us remember, the interest due on account of the years which had elapsed since payment fell due had, of course greatly increased (in the present case almost Lit 50 million).
It is now clear that not one of the grounds of complaint submitted by the applicant against the contested decisions is in fact valid.

Summary

My opinion is therefore as follows:

No sufficient grounds exist for ordering measures of inquiry in the form of an expert's report on an inspection.

The Mandelli undertaking's application is admissible but unfounded. It must therefore be dismissed with costs.