

**Case C-416/19**

**Request for a preliminary ruling**

**Date lodged:**

28 May 2019

**Referring court:**

Corte suprema di cassazione (Italy)

**Date of the decision to refer:**

4 December 2018

**Appellant in cassation:**

Roberto Abate SpA

**Respondent in cassation:**

Agenzia delle Entrate

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The description of the facts and the grounds are substantially similar, and the questions referred for a preliminary ruling are identical, to those set out in the request for a preliminary ruling in Case C-415/19.