

**Judgment of the Court of First Instance (Third Chamber) of 30 November  
2006 — Heuschen & Schrouff Oriental Foods v Commission**

**(Case T-382/04)**

Customs union — Rice paper from Vietnam — Remission of import duties — Equitable relief — Article 239 of Regulation (EEC) No 2913/92 — Error of the customs authority — Definition of manifest negligence — Principle of equal treatment — Principle of sound administration — Principle of proportionality

*Own resources of the European Communities — Repayment or remission of import or export duties (Council Regulation No 2913/92, Art. 239) (see paras 44-46, 70, 73, 74, 92-94)*

**Re:**

APPLICATION for annulment of Commission Decision REM 19/2002 of 17 June 2004 finding the remission of import duties in a particular case to be unjustified.

**Operative part**

The Court:

1. Dismisses the application;
2. Orders the applicant to bear its own costs, as well as those incurred by the Commission.