EUROPEAN COURT OF HUMAN RIGHTS
COUR EUROPÉENNE DES DROITS DE L'HOMME

FIRST SECTION

DECISION

Application no. 36219/19
SIA TAVEX
against Latvia

The European Court of Human Rights (First Section), sitting on 13 November 2025 as a Committee composed of:

Davor Derenčinović*, President*,
Artūrs Kučs,
Anna Adamska-Gallant*, judges*,
and Liv Tigerstedt, *Deputy Section Registrar,*

Having regard to:

the application (no. 36219/19) against the Republic of Latvia lodged with the Court under Article 34 of the Convention for the Protection of Human Rights and Fundamental Freedoms ("the Convention") on 3 July 2019 by SIA TAVEX ("the applicant company"), a company registered under Latvian law, which was established in 2002 and is based in Riga, and was represented by Mr M. Šķiņķis, a lawyer practising in Riga;

the decision to give notice of the application to the Latvian Government ("the Government"), represented by their Agent, Ms E.L. Vītola;

the parties' observations;

the decision to reject the Government's objection to examination of the application by a Committee;

Having deliberated, decides as follows:

SUBJECT MATTER OF THE CASE

1. The application concerns the applicant company's complaints concerning the allegedly unreasonable length of administrative proceedings and lack of domestic remedies in that regard.

2. The State Revenue Service (the "SRS") carried out a tax audit and by a decision of 29 November 2012 ordered the applicant company to pay a value-added tax (VAT) penalty, additional corporate income tax, a late payment charges and a corporate income tax penalty (amounting in total to

143,387.89 Latvian lati ((LVL) – equivalent to 204,022.58 euros (EUR)), and it reduced the VAT amount refundable from the State budget by LVL 151,405.62 (equivalent to EUR 215,430.79).

3. On 20 December 2012 the applicant company lodged an appeal against the SRS's decision with the Director General of the SRS. On 24 April 2013 the Director General upheld the decision.

4. On 23 May 2013 the applicant company appealed against that decision to the administrative courts.

5. The administrative proceedings (including three remittals) concluded on 10 December 2024, when the Senate of the Supreme Court adopted a final decision to refuse to institute proceedings on points of law, and a judgment by the Administrative Regional Court delivered on 30 September 2024 upholding the applicant company's claim and quashing the decision of the Director General of the SRS took effect.

6. The total length of the administrative proceedings at one administrative level and three judicial levels with three remittals was 11 years, 11 months and 23 days.

7. The applicant company complained, under Article 6 § 1 taken alone and in conjunction with Article 13 of the Convention, that the length of the administrative proceedings had been incompatible with the "reasonable time" requirement and that no effective domestic remedies had been available in that regard.

THE COURT'S ASSESSMENT

8. The Government argued that the applicant company had failed to exhaust domestic remedies. In particular, the applicant company should have lodged a claim with the courts of general jurisdiction on the basis of Article 92 of the Constitution and section 1635 of the Civil Law, seeking compensation for damage sustained as a result of the allegedly lengthy administrative proceedings.

9. In that connection, the Government referred to a judgment of the Constitutional Court of 6 June 2012 in case no. 2011-21-01, in which the Constitutional Court had noted that Article 92 of the Constitution protected a general right to a fair trial – if a person's rights or interests protected by the law had been violated, that person had the right to receive compensation. The legal provision contained in the third sentence of Article 92 of the Constitution was directly and immediately applicable.

10. The Government further referred to *Guravska v. Latvia* ((dec.), no. 41553/18, 7 July 2020), in which the Court found that the compensatory remedy provided for in Article 92 of the Constitution was applicable to claims concerning the length of civil proceedings. While the conclusion as to the effectiveness of the compensatory remedy in that case related to claims concerning the length of civil proceedings, it should likewise be extended to

claims concerning the length of administrative proceedings since the nature of the claims did not in any way differ. The procedure for lodging such claims with a court of general jurisdiction was the same; the domestic courts used the same methodology for assessing the length of both civil and administrative proceedings.

11. The Government provided two examples (Riga City Vidzeme District Court, case no. C27197214, of 4 June 2015, and Riga Regional Court, case no. C27182814, of 14 December 2016) in support of their argument that the compensatory remedy provided for in Article 92 of the Constitution extended to claims concerning the length of administrative proceedings.

12. The applicant company argued that the Government's objection should be dismissed. It maintained that the case-law examples provided by the Government did not prove the existence of an effective remedy for the complaints regarding the length of administrative proceedings.

13. The Court reiterates that under Article 35 § 1 of the Convention it may only deal with a matter after all domestic remedies have been exhausted. The purpose of the rule on exhaustion of domestic remedies is to afford the Contracting States the opportunity of preventing or putting right the violations alleged against them before those allegations are submitted to the Court (see *Scoppola v. Italy (no. 2)* [GC], no. 10249/03, § 68, 17 September 2009, and the case-law cited therein).

14. The rule in Article 35 § 1 of the Convention is based on the assumption, reflected in Article 13 (with which it has a close affinity), that there is an effective domestic remedy available in respect of the alleged breach of an individual's Convention rights (see *Kudła v. Poland* [GC], no. 30210/96, § 152, ECHR 2000-XI, and *Scordino v. Italy (no. 1)* [GC], no. 36813/97, § 141, ECHR 2006-V).

15. Nevertheless, the only remedies which Article 35 of the Convention requires to be exhausted are those that relate to the breaches alleged and which are, at the same time, available and sufficient. The existence of such remedies must be sufficiently certain, not only in theory but also in practice, failing which they will lack the requisite accessibility and effectiveness (see *Scordino*, cited above, § 142, with further references).

16. The Court notes that in *Klopcovs v. Latvia* (no. 26902/13, 13 February 2020) it did not accept an example of case-law submitted by the Government to demonstrate the existence of an effective compensatory remedy under Article 92 of the Constitution for complaints concerning the length of administrative proceedings, since it had been adopted almost five months after the adoption of the final judgment in the administrative proceedings complained of. Therefore, it could not be used to conclude that the existence of that particular remedy was sufficiently certain not only in theory but also in practice at the time the relevant proceedings were concluded (see *Klopcovs*, cited above, § 24).

17. However, in *Guravska* (cited above, § 31) the Court found that the Government had proved the effectiveness and availability in theory and practice of a compensatory remedy for the length of civil proceedings on the basis of Article 92 of the Constitution and established that it constituted an effective remedy for complaints related to length of civil proceedings. In that case the Court agreed with the applicant that section 1635 of the Civil Law was not applicable in public-law disputes against the State, however, that did not change the fact that a remedy based directly on the Constitution was available (ibid.). The domestic case-law accepted by the Court as sufficiently establishing that remedy dated back to 31 March 2016 (ibid., § 30).

18. The Court finds that the two examples provided by the Government in the present case (see paragraph 11 above), in particular, the judgment of 14 December 2016 of the Riga Regional Court, sufficiently demonstrate that the compensatory remedy provided for in Article 92 of the Constitution was also applicable to claims concerning the length of administrative proceedings. In that case the claim concerning the length of the administrative proceedings was allowed and examined on the merits by the domestic court. Moreover, the assessment of the length of the administrative proceedings was in line with the principles established by the Court.

19. Therefore, the Court finds that the Government have sufficiently established the effectiveness and availability, in theory and in practice, of a compensatory remedy under Article 92 of the Constitution for the complaints concerning excessive length of administrative proceedings. The Court accepts the Government's argument that Article 92 of the Constitution serves as the basis for complaints concerning both length of civil proceedings and length of administrative proceedings.

20. The Court further notes that, at the time when the applicant company submitted its application to the Court on 3 July 2019, there had already existed an effective domestic remedy whose scope and application had been clearly laid down and confirmed by the Riga Regional Court's case-law (see paragraph 11 above).

21. With regard to the applicant company's objection as to the effectiveness of the compensatory remedy, the Court reiterates that the existence of mere doubts as to the prospects of success of a particular remedy which is not obviously futile is not a valid reason for failing to use that avenue of redress (see *Scoppola*, cited above, § 70). In so far as there exists at the national level a remedy enabling the domestic courts to address, at least in substance, the argument of a violation of a given Convention right, it is that remedy which should be used (see *Vučković and Others v. Serbia* (preliminary objection) [GC], nos. 17153/11 and 29 others, § 75, 25 March 2014).

22. The Court considers that the applicant company was required to avail itself of this legal avenue. The applicant company has not established that that remedy was in fact used, or that it was for some reason inadequate and

ineffective in the particular circumstances, or that there existed special circumstances exempting the applicant company from this requirement (see *Vučković and Others*, cited above, § 77, and *Gherghina v. Romania* (dec.) [GC], no. 42219/07, § 89, 9 July 2015).

23. Against this background, and bearing in mind its subsidiary role, the Court considers that the complaint under Article 6 § 1 should be rejected for non-exhaustion of domestic remedies, pursuant to Article 35 §§ 1 and 4 of the Convention. Moreover, in so far as the applicant company relied on Article 13 in conjunction with Article 6 § 1, that complaint is manifestly ill-founded within the meaning of Article 35 § 3 and must be declared inadmissible in accordance with Article 35 § 4 of the Convention.

For these reasons, the Court, unanimously,

Declares the application inadmissible.

Done in English and notified in writing on 4 December 2025.

Liv Tigerstedt Deputy Registrar	Davor Derenčinović President