

**By the Judgement of 25 October 2024 No.48-II, the Constitutional Court assessed constitutionality of Article 48 (paragraph 2 of item 4) of the Tax Code of the Russian Federation**

This legal provision has been examined in so far as it relates to the issue of whether the tax authority has complied with the time limit for requesting a court order for the recovery of a tax debt when it has been cancelled in connection with the taxpayer's objection to its enforcement.

The contested legal provision was found not to be contrary to the Constitution, as it implies the obligation of a court considering a claim for recovery of tax debts to verify whether the tax authority has complied not only with the time limit for filing the relevant claim (calculated from the date of cancellation of the court order for recovery of the same debt after receiving the taxpayer's objections), but also with the six-month time limit for applying for such a court order, as well as the existence of grounds for their restoration.