

CLIENT ALERTS

CIT Orders Immediate IEEPA Duty Refunds

Client Alert

3.5.2026

The Court of International Trade (CIT), in *Atmus Filtration, Inc. v. United States*, ordered US Customs and Border Protection (CBP) to begin liquidating all unliquidated entries that were subject to the International Emergency Economic Powers Act (IEEPA) tariffs without applying those duties and to reliquidate any entries whose liquidations are not yet final on the same basis. This follows the Supreme Court's February 20 decision in *Learning Resources, Inc. v. Trump*, which held that IEEPA does not authorize the imposition of tariffs, rendering the duties unlawful from the outset.

The Government is expected to appeal immediately and seek a stay from the Federal Circuit; a stay is not automatic and must satisfy the traditional four-factor test, including a showing of likely success and irreparable harm. If the Federal Circuit does not grant a stay, CBP will be obligated to begin implementing the CIT's order and issue refunds promptly. Any return to the Supreme Court would likely center on the scope of the CIT's remedial authority, particularly in light of the Court's limitations on universal injunctions in *Trump v. CASA, Inc.*, rather than the underlying IEEPA question already resolved in *Learning Resources*. Given the Supreme Court's calendar, full review before summer is unlikely.

For now, importers should monitor liquidation dates carefully; if an entry liquidates while appeals are underway, the importer still has the standard 180 days to file a protest under 19 U.S.C. § 1514 and 19 C.F.R. Part 174. Depending on any appellate developments, importers may have to file protests and/or lawsuits to preserve their rights. Regardless, maintaining accurate entry records will remain important as events develop. Butzel can help clients with ensuring and tracking entry records and filing protests and lawsuits.

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Related Services

International Business

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This is a rapidly changing situation and developments are moving quickly. Butzel is closely tracking each step and helping clients to adapt to these developments in real time. Our International Trade, Tariffs, and Customs Specialty Team is ready to answer questions and work with clients to determine the best strategies for their businesses.

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