

Alert | International Trade/Tariff Task Force



March 2026

Court of International Trade Expands IEEPA Tariff Refunds to Cover Entries With Final Liquidations

On March 27, 2026, Judge Richard K. Eaton of the U.S. Court of International Trade (CIT) issued an amended order in *Atmus Filtration, Inc. v. United States*, Court No. 26-01259. The order amends Judge Eaton’s prior guidance — which we discussed in our [March 13](#) and [March 23](#) GT Alerts — following the [U.S. Supreme Court’s Feb. 20, 2026, decision](#) invalidating duties imposed under the International Economic Emergency Powers Act (IEEPA). The amended order directs U.S. Customs and Border Protection (CBP) to liquidate or reliquidate all entries subject to duties imposed under IEEPA and includes entries for which liquidation has already become final, without regard to those duties. While the order is currently suspended as to immediate compliance, it may impact importers across all industries that have paid IEEPA tariffs.

What Is Liquidation and Why Does It Matter?

Understanding the significance of Judge Eaton’s order requires a basic understanding of customs liquidation.

Pursuant to 19 CFR §141.1, an importer is liable for duties upon entry to the United States. Under 19 USC §1504, CBP then has up to one year to “liquidate” those entries. “Liquidation” is CBP’s formal computation of duties, fees, and taxes owed on an entry.

Liquidation is significant because it starts the clock on an importer's right to challenge the assessed duty amount. Once an entry is liquidated, an importer has 180 days to file a protest with CBP to challenge the duty assessment. If the importer does not file a protest within that window, the liquidation becomes final and conclusive under 19 U.S.C. § 1514, and the importer ordinarily loses any claim to a refund.

In the context of IEEPA tariffs, some importers were unaware of liquidation dates and missed the 180-day protest window. Accordingly, until Judge Eaton's March 27 order, questions remained over whether such entries would be entitled to a refund of IEEPA duties.

The March 27 Amended Order

Judge Eaton's order amends the court's **prior Amended Order of March 20, 2026**, and directs CBP as follows:

1. **Unliquidated entries:** The order directs CBP to liquidate all unliquidated entries entered subject to IEEPA duties, without applying those duties.
2. **Liquidated but not finally liquidated entries:** The order directs CBP to reliquidate such entries without regard to IEEPA duties.
3. **Finally liquidated entries:** CBP is directed to reliquidate even those entries for which liquidation is already final, again without applying IEEPA duties.

Importantly, the court has continued to suspend the order to the extent it requires immediate compliance.

Impact on the Protest Requirement — A Potential Game Changer

The scope of Judge Eaton's order may eliminate the need for importers to file individual protests to preserve their right to IEEPA duty refunds. Because the CIT has directed CBP to reliquidate entries, including entries with final liquidations, the normal protest mechanism may be bypassed entirely. A court-ordered reliquidation may not depend on whether the importer filed a timely protest.

Ordinarily, final liquidation is a nearly impenetrable barrier. Judge Eaton's order, if it stands, would pierce that barrier for IEEPA duties across the board. As a result, importers may no longer need to file protests within the 180-day protest window following liquidation to preserve their entitlement to IEEPA duty refunds.

Key Takeaways

Importers that paid IEEPA duties should consider reviewing entries to determine whether this order expands the scope of their refund-eligible entries. Since the order remains suspended while CBP continues to **develop its refund system**, known as the Consolidated Administration and Processing of Entries (CAPE), companies that imported goods subject to IEEPA duties should monitor developments in the *Atmus Filtration* case, particularly in advance of the March 31, 2026, CBP progress report and settlement conference.

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