



IEEPA Tariffs: Episode III – The Court Strikes Back CIT Issues Nationwide Refund Order in *Atmus Filtration, Inc. v. United States*

On March 4, 2026, Judge Richard K. Eaton of the U.S. Court of International Trade (CIT) issued a sweeping order in *Atmus Filtration, Inc. v. United States* (Ct. No. 26-01259). The order extends the Supreme Court's February 20, 2026 *Learning Resources decision*, which invalidated tariffs under the International Emergency Economic Powers Act (IEEPA), to **every** importer of record.

The order's key directives to Custom and Border Protection (CBP) regarding processing refunds on the IEEPA tariffs include:

- Liquidate all unliquidated entries subject to IEEPA tariffs without regard to those duties.
- Reliquidate any entries that have been liquidated but where liquidation is not yet final (i.e., still within the 180-day protest window), again without the IEEPA duties

Judge Eaton expressly held: "All importers of record whose entries were subject to IEEPA duties are entitled to the benefit of the *Learning Resources decision*." The order applies nationwide through the standard liquidation/reliquidation process - no separate lawsuit required.

In theory, this creates a clear, uniform administrative refund pathway for the invalidated IEEPA tariffs (reciprocal, fentanyl-related, and country-specific). Refunds (or credits) would flow automatically upon liquidation/reliquidation, while Section 122 (temporary tariffs), Section 232 and Section 301 tariffs remain unaffected; however, how the CBP will implement this ruling remains to be seen as it may conflict with how the CBP's liquidation framework operates according to the [March 6, 2026 declaration](#) of the Executive Director of the CBP's Trade Programs Directorate. Further, the order may face additional challenges, particularly in light of the *Trump v. CASA, Inc. (2025)* decision which prohibits universal injunctions.

Companies impacted by IEEPA tariffs and seeking refunds should consider taking the following actions:

- Immediately check liquidation status of all affected entries via the ACE portal.
- File or confirm any necessary protests (CBP Form 19) or Post-Summary Corrections (PSCs) to protect your rights.
- Monitor CBP guidance for implementation timing.

For additional background please see our prior alerts on [February 26, 2026](#) and [March 4, 2026](#). For personalized guidance on your specific entries, refund eligibility, or assistance with filings, please contact Ruskin Moscou Faltishek, P.C.'s Corporate & Securities department below:

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