



Update: New CIT Case Takes the Lead for IEEPA Refunds

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April 9, 2026

On April 7, U.S. importer and plaintiff Atmus Filtration voluntarily dismissed its U.S. Court of International Trade case challenging the application of International Emergency Economic Powers Act (“IEEPA”) duties to its entries. Judge Eaton, who had been presiding over the *Atmus Filtration* case and who has been assigned all IEEPA dockets at the court, subsequently lifted the stay on a similar case filed by Euro-Notions Florida, Inc. Later that day, once the U.S. Department of Justice Attorneys had filed entries of appearance in the *Euro-Notions* lawsuit, Judge Eaton issued an order on the new docket directing the refund of IEEPA tariffs to all importers.

In his [April 7 Order](#), Judge Eaton directed U.S. Customs and Border Protection to refund all IEEPA duties, regardless of whether the entry has been liquidated and whether the liquidation was final. This was the exact language the court used in the March 27 order in *Atmus*, discussed in our [March 30 advisory](#), indicating the intent that *Euro-Notions* pick up right where *Atmus* left off.

The deadline for the U.S. Government to appeal this order has been pushed back to June 8, 2026. This has shifted from the prior date because the deadline is calculated from the CIT’s April 7 Order in the *Euro-Notions* case. Like the last order issued in *Atmus*, the April 7 Order in *Euro-Notions* makes clear that it does not address whether there was statutory authority to use the IEEPA to remove *de minimis* treatment for small value entries.

Prior to dismissal of the *Atmus* case, the CIT had ordered CBP to provide another status update by noon on April 14, in advance of a closed conference that afternoon. A similar order in *Euro-Notions* was entered on April 8, signaling that CBP’s development of the IEEPA refund mechanism will continue on track.