

UNITED STATES COURT OF INTERNATIONAL TRADE

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ATMUS FILTRATION, INC.,	:	
	:	
Plaintiff,	:	
	:	Before: Richard K. Eaton, Judge
v.	:	
	:	Court No. 26-01259
UNITED STATES,	:	
	:	
Defendant.	:	
	:	

ORDER

At the settlement conference held yesterday, March 19, 2026, the court stated that it would amend its Amended Order of March 5, 2026 (ECF No. 29), so as to encompass all duties imposed by various Executive Orders pursuant to the International Emergency Economic Powers Act (“IEEPA”), including those imposed on imports from Brazil and India. That amendment is included in this order.

The court and the participants discussed refund questions related to deemed liquidation, reliquidation of entries for which liquidation has become final, and the provision of refunds to those importers who do not take advantage of U.S. Customs and Border Protection’s (“Customs”) proposed CAPE functionality (i.e., the Consolidated Administration and Processing of Entries) in its ACE system. Considering that no resolution was reached with respect to the reliquidation of entries for which liquidation has become final, importers should be aware of the remedies available under 19 U.S.C. § 1514 (Protest against decisions of Customs Service).

Also discussed at the conference was the Declaration of Brandon Lord, Executive Director, Trade Programs Directorate, Office of Trade, U.S. Customs and Border Protection, dated March 19, 2026 (ECF No. 47), which confirms that Customs continues to make satisfactory

progress toward the timely completion of a process to issue refunds of IEEPA duties paid with interest.

Accordingly, it is hereby

ORDERED that the Amended Order dated March 5, 2026 (ECF No. 29), is further amended so that the ordered paragraph reads: “**ORDERED** that, with respect to any and all unliquidated entries that were entered subject to IEEPA duties, U.S. Customs and Border Protection is hereby directed to liquidate those entries without regard to the IEEPA duties. Any liquidated entries for which liquidation is not final shall be reliquidated without regard to those duties. For the avoidance of doubt, nothing in this order addresses issues concerning duty free de minimis treatment under 19 U.S.C. § 1321 that are otherwise before this Court. *See Axle of Dearborn, Inc. v. Department of Commerce et al.* (1:25-cv-00091-3JP).”; it is further

ORDERED that the Amended Order dated March 5, 2026 (ECF No. 29), as amended above, is suspended to the extent that it requires immediate compliance; and it is further

ORDERED that Defendant shall file, by 12:00 p.m. EDT on Tuesday, March 31, 2026, a report describing the progress Customs has made toward the completion of a process to issue refunds of IEEPA duties paid with interest. A closed settlement conference will be held via Webex at 2:00 p.m. the same day.

/s/ Richard K. Eaton
Judge

Dated: March 20, 2026
New York, New York