Insights: Alerts

CIT Rules No Lawsuit Required for IEEPA Tariff Refunds

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On March 4, 2026, Judge Richard Eaton of the Court of International Trade (CIT) issued a sweeping order directing U.S. Customs and Border Protection (CBP) to refund tariffs collected under the International Emergency Economic Powers Act (IEEPA). "All importers of record whose entries were subject to IEEPA duties are entitled to the benefit of the Learning Resources decision," wrote Judge Eaton in his order. One of the most impactful aspects of the CIT's order is that it extends to all importers, not merely those who initiated litigation. Specifically, the order requires CBP to liquidate all unliquidated entries free of IEEPA duties and to reliquidate any liquidated entries still within the protest period.

Judge Eaton's decision arises from A*tmus Filtration v. U.S.*, a case in which he addressed the refund question broadly on the basis that he will likely have exclusive jurisdiction over IEEPA refund matters and his intention to avoid "chaos" from thousands of individual importer suits. Undoubtedly, the debate will now shift to whether the CIT has authority to grant such broad relief — an issue the U.S. Court of Appeals for the Federal Circuit may view skeptically, given its prior skepticism toward universal injunctions. Judge Eaton addressed this directly, noting that the CIT is categorically exempt from the Supreme Court's 2025 ruling in *Trump v. CASA*, which questioned the availability of universal injunctions under the Judiciary Act of 1789. Judge Eaton's reasoning is that CIT was created nearly 200 years after that statute, holds exclusive subject matter jurisdiction over tariff-related claims, and is constitutionally compelled to ensure uniformity under the Uniformity Clause. He also noted that, as the sole judge assigned to IEEPA refund cases, the risk of conflicting rulings is effectively eliminated.

The order will almost certainly face appellate challenge, making the Federal Circuit's view on CIT's injunctive authority the pivotal legal question going forward.

Although the case indicates positive forward progress on the potential refund process, it nonetheless underscores the complexity of the issue going forward. As a critical starting point, importers need to—if they have not started already—confirm the liquidation status of all their customs entries and be able to identify which entries were subject to IEEPA tariffs and in what amounts.

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