



## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-588-869]

#### **Diffusion-Annealed, Nickel-Plated Flat-Rolled Steel Products from Japan: Notice of Court Decision Not in Harmony with the Results of Antidumping Administrative Review; Notice of Amended Final Results**

**AGENCY:** Enforcement and Compliance, International Trade Administration, Department of Commerce.

**SUMMARY:** On May 22, 2026, the U.S. Court of International Trade (CIT) issued its final judgment in *Toyo Kohan Co., Ltd. v. United States*, Consol. Court no. 24-00261, sustaining the Department of Commerce's (Commerce's) remand results pertaining to the administrative review of the antidumping duty (AD) order on diffusion-annealed, nickel-plated flat-rolled steel products (nickel-plated steel products) from Japan covering the period May 1, 2022, through April 30, 2023. Commerce is notifying the public that the CIT's final judgment is not in harmony with Commerce's final results of the administrative review, and that Commerce is amending the final results with respect to the dumping margin assigned to Toyo Kohan Co., Ltd (Toyo Kohan).

**DATES:** Applicable June 1, 2026.

**FOR FURTHER INFORMATION CONTACT:** Lilit Astvatsatrian, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-6412.

## SUPPLEMENTARY INFORMATION:

### Background

On December 3, 2024, Commerce published its *Final Results* in the 2022-2023 AD review of nickel-plated steel products from Japan, in which Commerce calculated a weighted-average dumping margin of 4.44 percent.<sup>1</sup>

Toyo Kohan appealed Commerce's *Final Results*. On October 24, 2025, the CIT remanded the *Final Results* to Commerce, directing that: (1) Commerce's use of shipment date as the date of sale for Toyo Kohan's U.S. sales was unsupported by substantial evidence; and (2) Commerce perform its differential pricing analysis consistent with the U.S. Court of Appeals for the Federal Circuit's (Federal Circuit) opinion in *Marmen*.<sup>2</sup>

In its final remand redetermination, issued in February 2026, Commerce: (1) provided further explanation regarding its use of the earlier of the shipment or invoice date as the date of sale for Toyo Kohan's U.S. sales; and (2) discontinued the use of the Cohen's *d* test and adopted the "price difference test" to determine whether prices differ significantly, revising Toyo Kohan's estimated weighted-average dumping margin from 4.44 percent to 4.58 percent.<sup>3</sup> The CIT sustained Commerce's final redetermination.<sup>4</sup>

### Timken Notice

In its decision in *Timken*,<sup>5</sup> as clarified by *Diamond Sawblades*,<sup>6</sup> the Federal Circuit held that, pursuant to section 516A(c) and (e) of the Tariff Act of 1930, as amended (the Act), Commerce must publish a notice of court decision that is not "in harmony" with a Commerce determination and must suspend liquidation of entries pending a "conclusive" court decision.

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<sup>1</sup> See *Diffusion-Annealed, Nickel-Plated Flat-Rolled Steel Products from Japan: Final Results of Antidumping Duty Administrative Review; 2022–2023*, 89 FR 95735 (December 3, 2024) (*Final Results*).

<sup>2</sup> See *Toyo Kohan Co., Ltd. v. United States*, Consol. Court No. 24-00261, Slip Op. 25-141 (CIT October 24, 2025) (citing *Marmen Inc. v. United States*, 134 F.4th 1334, 1345 (Fed. Cir. 2025) (*Marmen*)).

<sup>3</sup> See *Final Results of Redetermination Pursuant to Court Remand, Toyo Kohan Co., Ltd. v. United States*, Consol. Court No. 24-00261, dated February 18, 2026 (*Final Remand*).

<sup>4</sup> See *Toyo Kohan Co., Ltd. v. United States*, Consol. Court No. 24-00261, Slip Op. 26-54 (CIT May 22, 2026).

<sup>5</sup> See *Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).

<sup>6</sup> See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

The CIT's May 22, 2026, judgment constitutes a final decision of the CIT that is not in harmony with Commerce's *Final Results*. Thus, this notice is published in fulfillment of the publication requirements of *Timken*.

#### Amended Final Results

Because there is now a final court judgment, Commerce is amending its *Final Results* with respect to Toyo Kohan as follows:

<b>Producer and/or Exporter</b>	<b>Weighted-Average Dumping Margin (percent)</b>
Toyo Kohan Co., Ltd.	4.58

#### Cash Deposit Requirements

Because Toyo Kohan has a superseding cash deposit rate, *i.e.*, there have been final results published in a subsequent administrative review, we will not issue revised cash deposit instructions to U.S. Customs and Border Protection (CBP). This notice will not affect the current cash deposit rate.

#### Liquidation of Suspended Entries

At this time, Commerce remains enjoined by CIT order from liquidating entries that: were produced and/or exported by Toyo Kohan and were entered, or withdrawn from warehouse, for consumption during the period May 1, 2022, through April 30, 2023. These entries will remain enjoined pursuant to the terms of the injunction during the pendency of any appeals process.

In the event the CIT's ruling is not appealed, or, if appealed, upheld by a final and conclusive court decision, Commerce intends to instruct CBP to assess antidumping duties on unliquidated entries of subject merchandise produced/exported by Toyo Kohan in accordance with 19 CFR 351.212(b). We will instruct CBP to assess antidumping duties on all appropriate entries covered by this review when the importer-specific *ad valorem* assessment rate is not zero

or *de minimis*. Where an import-specific *ad valorem* assessment rate is zero or *de minimis*,<sup>7</sup> we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

Notification to Interested Parties

This notice is issued and published in accordance with sections 516A(c) and (e) and 777(i)(1) of the Act.

Dated: May 27, 2026.

**Christopher Abbott,**  
*Deputy Assistant Secretary  
for Policy and Negotiations,  
performing the non-exclusive functions and duties  
of the Assistant Secretary for Enforcement and Compliance.*

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<sup>7</sup> See 19 CFR 351.106(c)(2).