



DEPARTMENT OF COMMERCE

International Trade Administration

[A-201-836]

Light-Walled Rectangular Pipe and Tube from Mexico: Notice of Court Decision Not in Harmony with the Results of Antidumping Duty Administrative Review; Notice of Amended Final Results

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

SUMMARY: On September 14, 2026, the U.S. Court of International Trade (CIT) issued a final judgment in *Maquilacero S.A. de C.V. and Tecnicas de Fluidos S.A. de C.V. and Perfiles LM, S.A. de C.V. v. United States*, Consol. Court no. 23-00091, sustaining the U.S. Department of Commerce (Commerce)’s second remand results pertaining to the administrative review of the antidumping duty (AD) order on light-walled rectangular pipe and tube (LWRPT) from Mexico covering the period August 1, 2020 through July 31, 2021. 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 Maquilacero S.A. de C.V. (Maquilacero) and Tecnicas de Fluidos S.A. de C.V. (TEFLU), which were reviewed as a single, individually-examined, collapsed entity, (collectively, Maquilacero/TEFLU). As a result, Commerce is also amending the final results with respect to the dumping margin assigned to the non-selected companies Perfiles L.M., S.A. de C.V. (Perfiles) and Productos Laminados de Monterrey S.A. de C.V. (Productos Laminados).

DATES: Applicable September 24, 2026.

FOR FURTHER INFORMATION CONTACT: Charles Doss, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-4474.

SUPPLEMENTARY INFORMATION:

Background

On March 14, 2023, Commerce published its *Final Results* in the 2020-2021 AD administrative review of LWRPT from Mexico.¹ As discussed in the *20-21 Final Results*, Commerce applied the Cohen's *d* test as part of its differential pricing analysis.² The Court issued a prior order on October 4, 2024, remanding Commerce to review: 1) its determination that TEFLU's further processed products are in-scope, and 2) its determination that the products produced by Maquilacero and TEFLU are similar or identical in its collapsing analysis and to treat Maquilacero/TEFLU³ as a single entity, while deferring judgement on: 1) its rejection of the manufacturing code and the further processing variable in its model match methodology, 2) its determination to treat TEFLU's sales made through the IMMEX program as home market sales, and 3) its determination to rely on the Cohen's *d* test to conduct its differential pricing analysis.⁴

In its standalone order remanding Commerce's final results prior to ruling on the issues in its prior remand, the Court instructed Commerce to conform its results with *Marmen*, which found use of the Cohen's *d* test was unreasonable when the data groups being compared are

¹ See *Light-Walled Rectangular Pipe and Tube from Mexico, the People's Republic of China, and the Republic of Korea: Antidumping Duty Orders; Light-Walled Rectangular Pipe and Tube from the Republic of Korea: Notice of Amended Final Determination of Sales at Less Than Fair Value*, 73 FR 45403 (August 5, 2008) (*Order*); see also *Light-Walled Rectangular Pipe and Tube from Mexico: Final Results of Antidumping Duty Administrative Review; 2020–2021*, 88 FR 15665 (March 14, 2023) (*20-21 Final Results*), and accompanying Issues and Decision Memorandum (IDM), amended in *Light-Walled Rectangular Pipe and Tube from Mexico: Amended Final Results of Antidumping Duty Administrative Review; 2020–2021*, 88 FR 30123 (May 12, 2023).

² See *20-21 Final Results* IDM at Comment 6.

³ Commerce has previously found that Maquilacero S.A. de C.V. (Maquilacero) and Tecnicas de Fluidos S.A. de C.V. (TEFLU) (collectively, Maquilacero/TEFLU) should be treated as a single entity. See *Light-Walled Rectangular Pipe and Tube from Mexico: Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review; 2018– 2019*, 85 FR 83886 (December 23, 2020), and accompanying Preliminary Decision Memorandum (PDM) at 6, unchanged in *Light Walled Rectangular Pipe and Tube from Mexico: Final Results of Antidumping Duty Administrative Review: 2018– 2019*, 86 FR 33646 (June 25, 2021) (*18-19 Final Results*), and accompanying IDM.

⁴ See *Maquilacero S.A. de C.V. and Tecnicas de Fluidos S.A. de C.V., Perfiles LM, S.A. de C.V. v. United States*, Consol. Court No. 23-00091, Slip Op. 24-107 (CIT October 4, 2024).

small, not normally distributed, and have disparate variances (*i.e.*, the statistical assumptions are not satisfied).⁵

On January 9, 2026, Commerce released its Draft Redetermination to interested parties.⁶ On January 14, 2026, Commerce received comments from the petitioner.⁷ Additionally, on January 16, 2026, Commerce received comments from Maquilacero/TEFLU and Perfiles.⁸

On March 17, 2026, Commerce released its *Final Redetermination* to interested parties.⁹ After considering the comments raised by interested parties, Commerce made no changes to the Draft Redetermination with regard to its revised differential pricing analysis for these final results of redetermination. As a result, the estimated weighted-average dumping margin for Maquilacero/TEFLU during the period of review (POR) is 10.67 percent.¹⁰ Additionally, the estimated weighted-average dumping margin for the two companies not selected for individual examination, Perfiles and Productos Laminados, assigned for the POR is 6.06 percent.¹¹ On September 14, 2026, the CIT sustained the *Final Redetermination*.¹²

⁵ See *Maquilacero S.A. de C.V. and Tecnicas de Fluidos S.A. de C.V., Perfiles LM, S.A. de C.V. v. United States*, Consol. Court No. 23-00091, ECF No. 78 (June 17, 2025) (*Remand Order*) (citing *Marmen Inc., et al. v. United States*, 134 F.4th 1334 (Fed. Cir. 2025) (*Marmen*)).

⁶ See Draft Results of Redetermination Pursuant to Court Remand, *Maquilacero S.A. de C.V. and Tecnicas de Fluidos S.A. de C.V. and Perfiles LM, S.A. de C.V. v. United States*, Consol. Court No. 23-00091 (CIT June 17, 2025), dated January 9, 2026 (Draft Redetermination).

⁷ The petitioner in this proceeding is Nucor Tubular Products Inc. (Nucor). See Nucor's Letter, "Nucor Tubular's Comments on Draft Remand Redetermination," dated January 14, 2026 (Nucor's Draft Redetermination Comments).

⁸ See Maquilacero/TEFLU's Letter, "Maquilacero S.A. de C.V.'s Comments on the Draft Results of Redetermination Pursuant to the Remand Order in Court No. 23-00091," dated January 16, 2026 (Maquilacero/TEFLU's Draft Redetermination Comments); see also Perfiles' Letter, "Comments of Perfiles LM S.A. de C.V. on the Draft Redetermination on Remand," dated January 16, 2026 (Perfiles' Draft Redetermination Comments).

⁹ See *Final Results of Redetermination Pursuant to Court Remand, Maquilacero S.A. de C.V. and Tecnicas de Fluidos S.A. de C.V. and Perfiles LM, S.A. de C.V. v. United States*, Consol. Court No. 23-00091 (CIT June 17, 2025), dated March 17, 2026 (*Final Redetermination*).

¹⁰ See Memorandum, "Maquilacero S.A. de C.V. and Tecnicas de Fluidos S.A. de C.V. Draft Remand Analysis Memorandum," dated January 9, 2026 (Maquilacero/TEFLU Draft Redetermination Analysis).

¹¹ *Id.*

¹² See *Maquilacero S.A. de C.V. and Tecnicas de Fluidos S.A. de C.V., Perfiles LM, S.A. de C.V. v. United States*, Consol. Court No. 23-00091, Slip Op. 26-111 (CIT September 17, 2026).

Timken Notice

In its decision in *Timken*,¹³ as clarified by *Diamond Sawblades*,¹⁴ the U.S. Court of Appeals for the Federal Circuit held that, pursuant to sections 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. The CIT’s September 14, 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 the below companies as follows:

Producer or Exporter	Weighted-Average Dumping Margin (percent)
Maquilacero S.A. de C.V./Tecnicas de Fluidos S.A. de C.V.	10.67
Perfiles LM, S.A. de C.V.	6.06
Productos Laminados de Monterrey S.A. de C.V.	6.06

Cash Deposit Requirements

Because Maquilacero/TEFLU, Perfiles, and Productos Laminados, have superseding cash deposit rates, *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 for that exporter/producer.

Liquidation of Suspended Entries

At this time, Commerce remains enjoined by CIT order from liquidating entries that: were produced and exported by Maquilacero S.A. de C.V. or Tecnicas de Fluidos S.A. de C.V.; produced and/or exported by Perfiles LM, S.A. de C.V.; and were entered, or withdrawn from warehouse, for consumption during the period August 1, 2020, through July 31, 2021. These

¹³ See *Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).

¹⁴ See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

entries will remain enjoined pursuant to the terms of the injunction during the pendency of any reconsideration or appeals process.

In the event the CIT's ruling is not reconsidered, 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 and exported by Maquilacero S.A. de C.V. or Tecnicas de Fluidos S.A. de C.V.; produced and/or exported by Perfiles LM, S.A. de C.V., 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*, 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: September 24, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary

for Antidumping and Countervailing Duty Operations.

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