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Re-opening of assessment under the Income Tax Act, 1961 on the grounds of suspicion of income having escaped or lesser income having been offered to tax is an age- old exercise. Sections 147 to 153 of the Income Tax Act, 1961 deal with the procedures for conducting inquiries, issuing notices and passing orders of re-assessment. In the last decade, a trend of issuing re-opening Notices and Orders against deceased assesseees under the Income Tax Act, 1961 has begun to occur despite the fact that the death of such assesseees is being intimated timely by the respective legal heirs. This article is aimed at discussing the plethora of case laws which have been passed by several High Courts and affirmed by the Supreme Court of India and the underlying legal principles therein. The jurisdictional Bombay High Court, recently in Shailesh Shah, Legal Heir of Late Shri Ramniklal Harilal Shah v. The Income Tax Officer- Ward 27(3)(1) & Ors., Writ Petition No. 3591 of 2022 dated 23rd.....