



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Pune (WIRC)

Date: - 15th January, 2023

**Submission of Suggestions/Comments on Exposure Draft of
“Lease Liability in a Sale and Leaseback –Amendments to Ind
AS 116, Leases”**

Comment 1:

Guidance can be provided on disclosures to be made due to this amendment.

Comment 2:

Additional guidance may be provided by way of Appendix on Para C20E on retrospective application of IND AS 8.

With warm regards,

CA. Kashinath Pathare
Chairman
Pune Branch of WIRC of ICAI