

Respected sir,

My request is please change the year in paragraph 46B from 2022 to 2024.

Reason is F.Y. 2020-2021 rent not received,

The effect of covid-19, will not end in 5 to 10 years because in India. Total control of Polio cases in India effective in 2010 since polio vaccine first use in 1979.

New Variant of covid-19 is coming as studies are showing hence I request to increase time From 2022 to 2024.

Thanking You

Original is below

46B the practical expedient in paragraph 46A applies only to rent concessions occurring as a direct consequence of the covid-19 pandemic and only if all of the following conditions are met:

- (a) the change in lease payments results in revised consideration for the lease that is substantially the same as, or less than, the consideration for the lease immediately preceding the change;
- (b) any reduction in lease payments affects only payments originally due on or before the 30th June, ~~2021-2024~~ (for example, a rent concession would meet this condition if it results in reduced lease payments on or before the 30th June, ~~2021~~ 2024 and increased lease payments that extend beyond the 30th June, ~~2021~~ 2024); and