Explain the nature of boric acid as a Lewis acid in water.

Boric acid acts as Lewis acid in water by accepting a pair of electrons from a hydroxyl ion : B $(OH)_3 + 2HOH \longrightarrow [B(OH)_4]^- + H_3O^+$

$$B(OH)_3 + 2HOH \longrightarrow [B(OH)_4]^T + H_3O^T$$