



Comparative Analysis - Pre and Post 22nd September 2025

5.13 Debit or Payment of availed ITC on inputs, in case of Stocks, becoming Wholly Exempt from GST on a particular date due to amendments: Section 18. Availability of credit in special circumstances: (1) Subject to such conditions and restrictions as may be prescribed- (2) ... (3) (4) Where any registered person who has availed of input tax credit opts to pay tax under section 10 or, where the goods or services or both supplied by him become wholly exempt, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semifinished or finished goods held in stock and on capital goods, reduced by such percentage points as may be prescribed, o.....