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REVIEWER'S REPORT

Manuscript No.: IJAR-56883

Title: Goods and Services Tax and Its Impact on Electronics Sector MSMEs in North Delhi: A Micro Level Study.

Recommendation:

Accept after minor revision.

Rating	Excel.	Good	Fair	Poor
Originality	✓			
Techn. Quality	✓			
Clarity	✓			
Significance	✓			

Reviewer Name: Dr. Bishwajit Rout

Reviewer's Comment for Publication.

(*To be published with the manuscript in the journal*)

The reviewer is requested to provide a brief comment (3-4 lines) highlighting the significance, strengths, or key insights of the manuscript. This comment will be Displayed in the journal publication alongside with the reviewers name.

1. **Significance**: This study is significant as it offers localized empirical evidence on GST's impact on MSMEs in the electronics sector, a relatively underexplored area. It highlights critical issues such as working capital constraints and compliance burden. The research contributes to policy discourse by emphasizing the need for MSME-focused reforms within broader tax policy frameworks in India.

2. **Strength**: The primary strength of the study lies in its micro-level empirical approach using primary data from industrial clusters. The use of multiple statistical tools enhances analytical coverage. Additionally, the sector-specific focus on electronics MSMEs provides valuable insights into operational challenges, making the study relevant for policymakers and practitioners concerned with MSME sustainability and tax reform impacts.

3. **Key Insight**: The key insight is that GST implementation has imposed significant short-term financial and operational burdens on MSMEs, particularly through increased compliance costs and working capital constraints. While long-term benefits such as transparency and formalization exist, their realization remains uneven. This underscores the need for targeted policy interventions to support MSMEs during transitional adjustment phases.

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The paper titled *"Goods and Services Tax and Its Impact on Electronics Sector MSMEs in North Delhi: A Micro Level Study"* examines the impact of Goods and Services Tax (GST) implementation on electronics sector MSMEs in North Delhi's industrial clusters (Bawana, Narela, Wazirpur). Using structured surveys, paired t-tests, Chi-square, and correlation analysis, it finds that while GST improved transparency and supply chain efficiency, it increased production costs, compliance burdens, and working capital constraints, leading to reduced profitability in the short term. The paper highlights challenges like delayed input tax credits and regulatory complexity for small firms. Practical recommendations focus on simplified compliance and faster refunds. Relevant and actionable, though limited by sample size and basic methodology.

Suggestions for Improvement:

1. Reduce redundancy across multiple subsections explaining GST and sector background.
2. Strengthen the research gap by explicitly identifying lack of micro-level empirical studies in electronics MSMEs within localized industrial clusters like North Delhi.
3. Avoid listing studies without critical comparison or synthesis.
4. Establish a stronger linkage between reviewed literature and current study variables such as working capital, profitability, and compliance burden.
5. Specify sample size and response rate clearly.
6. Justify selection of statistical tools used in analysis.
7. Include reliability and validity testing of questionnaire, such as Cronbach's alpha or pilot testing, to ensure robustness of primary data collection instruments.
8. Remove duplicated paragraphs describing results and findings.
9. Interpret statistical outputs beyond reporting significance values.
10. Include discussion on study limitations such as geographic scope, sample bias, and reliance on self-reported data affecting validity and generalizability.
11. Clearly separate conclusion from policy recommendations section.
12. Suggest future research directions including comparative sectoral analysis and longitudinal studies to assess long-term GST impacts on MSMEs across different regions.

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The study provides a valuable micro-level perspective on GST's impact on electronics MSMEs in North Delhi, particularly highlighting operational and financial constraints. However, excessive descriptiveness, repetition, and lack of methodological rigor reduce its academic strength. Strengthening analytical depth, improving statistical justification, and refining structural clarity would significantly enhance the paper's scholarly contribution and policy relevance in understanding MSME challenges under tax reforms. Addressing the identified weaknesses will make it suitable for publication in IJAR.

I recommend this paper for publication after minor revision.