

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 as it is

Accept after minor revision.....

Accept after major revision

Do not accept (*Reasons below*)

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

Reviewer's ID: JPR-130

Detailed Reviewer's Report

1. Overall Evaluation

The article studies the impact of Goods and Services Tax (GST) on MSMEs in the electronics sector in North Delhi. Overall, the paper is well-organized and relevant. It clearly explains how GST affects cost, profitability, working capital, and business performance of small enterprises. The use of primary data and statistical tools makes the study more reliable. The topic is important and useful, especially for policymakers, researchers, and business owners. However, the paper needs improvement in language, clarity, and presentation to make it easier to understand.

2. Strengths of the Article

a) Relevant and Practical Topic - The study focuses on GST and MSMEs, which is a very important area in India. It highlights real problems faced by small businesses in the electronics sector.

b) Clear Objectives - The paper clearly aims to study: Production cost, Profitability, Working capital, Compliance burden. These objectives are consistently followed throughout the study.

c) Use of Primary Data - Data is collected through questionnaires from MSME owners and managers. This gives real-world insights instead of only theoretical discussion.

d) Strong Methodology - The study uses appropriate statistical tools: Paired Sample t-test, Chi-square test, Correlation analysis. This improves the accuracy and validity of the results.

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e) Clear Findings - The results are clearly presented: Increase in production cost, Decrease in profitability, Working capital problems, High compliance burden. These findings are logical and well supported by data.

f) Good Structure - The article follows a proper structure: Introduction, Literature Review, Methodology, Results, Conclusion. This makes it easy to follow.

3. Areas for Improvement

a) Language and Grammar Issues - Many sentences are very long and repetitive. Some grammatical errors are present. Use simple sentences and improve grammar for better readability.

b) Repetition in Content - Some paragraphs, especially in results section, are repeated. Remove repeated content and make the writing more concise.

c) Lack of Sample Size Information - The study does not clearly mention: Number of respondents, Sample size details. Include sample size and data collection details clearly.

d) Limited Geographic Scope - The study is only focused on North Delhi. Mention this clearly as a limitation and suggest future research in other regions.

e) Limited Discussion of Limitations - The paper does not clearly explain its limitations. Add a separate section on: Study limitations, Scope for future research.

f) Tables and Figures Explanation - Tables are given but explanations are not detailed. Provide brief interpretation after each table.

g) Conclusion Can Be Shorter - The conclusion is slightly lengthy and repetitive. Summarize key findings in a clear and short way.