



ISSN NO. 2320-5407

ISSN(O): 2320-5407 | ISSN(P): 3107-4928

International Journal of Advanced Research

Publisher's Name: Jana Publication and Research LLP

www.journalijar.com

REVIEWER'S REPORT

Manuscript No.: IJAR-56972

Title: Impact of Goods and Services Tax (GST) on Business Operations, Compliance, and Trade Competitiveness: Evidence from SMEs in Bangalore, Karnataka

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-002

Detailed Reviewer's Report

The manuscript titled “*Impact of Goods and Services Tax (GST) on Business Operations, Compliance, and Trade Competitiveness: Evidence from SMEs in Bangalore, Karnataka*” addresses a highly relevant and contemporary issue in the Indian economic context. The study is well-focused and contributes to the growing body of literature examining the implications of GST on SMEs. The abstract is clear, structured, and effectively summarizes the objectives, methodology, and key findings of the study. It highlights both the positive outcomes and challenges associated with GST implementation, providing a balanced overview.

The introduction is well-articulated and provides a strong foundation by explaining the significance of GST and its relevance to SMEs. The contextual focus on Bangalore as a major economic hub is appropriate and enhances the practical relevance of the study. The research gap is clearly identified, particularly the lack of city-specific empirical studies integrating multiple performance dimensions. The objectives and hypotheses are logically framed and aligned with the research problem.

The literature review is comprehensive and demonstrates extensive engagement with prior studies. It successfully captures various dimensions such as compliance burden, digital transformation, financial implications, and competitiveness. However, the review is largely descriptive and could benefit from more critical analysis and synthesis of existing studies. Grouping the literature into thematic categories and highlighting contradictions or gaps more explicitly would improve its academic rigor.

REVIEWER'S REPORT

The research methodology is clearly presented, with appropriate use of a quantitative design, primary data collection, and statistical tools such as correlation, regression, and ANOVA. The sample size of 192 SMEs is adequate for analysis. However, the use of convenience sampling limits the generalizability of the findings. The study would benefit from a stronger justification of the sampling method and a discussion on potential biases.

The data analysis and interpretation are systematic and well-structured. The use of descriptive statistics, correlation matrix, regression models, and ANOVA enhances the robustness of the analysis. The findings are clearly explained and supported by statistical evidence. The study effectively demonstrates that GST has a significant positive impact on tax compliance and moderate effects on operational efficiency and trade competitiveness. The identification of compliance burden as a negative factor affecting SME performance is a notable contribution.

The discussion section successfully links the findings with existing literature, reinforcing the dual impact of GST. The conclusion is comprehensive and highlights key insights, policy implications, and recommendations. The recommendations are practical and relevant, particularly those related to simplifying compliance procedures, enhancing digital support, and providing financial assistance to SMEs. The inclusion of limitations and scope for future research adds to the completeness of the study.

In terms of clarity and presentation, the manuscript is generally well-written and organized. However, minor grammatical errors, repetition in certain sections, and formatting inconsistencies should be addressed through careful proofreading. Some tables could be better formatted and interpreted more concisely to improve readability.

Overall, the manuscript demonstrates **good academic quality, strong empirical analysis, and practical relevance**. With minor revisions in terms of language, structure, and critical depth, it is suitable for publication.