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## 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**

### 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

This paper examines the impact of GST on SMEs in Bangalore, focusing on operational efficiency, tax compliance, and trade competitiveness. The study uses primary data and statistical tools like correlation, regression, and ANOVA. Overall, the paper is well-structured, relevant, and methodologically sound. The topic is important for understanding GST's real impact on small businesses in India. The study provides useful empirical evidence, but still needs minor improvements in clarity, depth of discussion, and presentation.

#### 2. Strengths of the Study

**a. Highly Relevant Topic** - GST and SMEs is a current and important issue in India. The focus on Bangalore adds regional value.

**b. Clear Objectives and Hypotheses** - The study clearly states objectives and hypotheses. Research direction is well-defined and focused.

**c. Strong Methodology** - Uses **primary data (192 SMEs)**. Applies appropriate statistical tools: Descriptive analysis, Correlation, Regression, ANOVA. This improves the reliability of results.

**d. Good Data Analysis** - Tables and interpretation are clear. Results are logically explained. Hypothesis testing is properly done.

**e. Balanced Findings** - The study highlights both: Positive effects (compliance, transparency). Negative effects (compliance burden, cost).

## REVIEWER'S REPORT

**f. Practical Recommendations** - Suggestions are useful for: Policymakers, SMEs, Government authorities

### 3. Areas for Improvement

**a. Language and Presentation** - Some grammatical errors and repetition exist. Sentences can be made more concise and clear.

**b. Literature Review is Lengthy** - Too many references are included. Needs better summarization and critical analysis instead of listing studies.

**c. Sampling Limitation** - Convenience sampling may affect generalization. This limitation should be discussed more clearly.

**d. Limited Depth in Discussion** - Results are explained, but not deeply compared with previous studies. More critical interpretation is needed.

**e. Lack of Qualitative Insights** - Only quantitative data is used. Adding interviews or case studies could improve understanding.

**f. Minor Formatting Issues** - Some tables and headings need better alignment and consistency.