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## REVIEWER'S REPORT

Manuscript No.: IJAR-57669

Title: **IMPACT OF GST AMONG FMCG PRODUCTS IN SALEM DISTRICT -TAMILNADU**

### 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*

#### Overall Evaluation

The manuscript titled "Impact of GST among FMCG Products in Salem District – Tamil Nadu" discusses an important and relevant topic related to the impact of GST on FMCG products and consumer behavior in Salem District. The study is simple, easy to understand, and focuses on a practical issue affecting consumers and businesses. The paper provides basic information about GST implementation, consumer awareness, and purchasing behavior. The study has good relevance for regional economic and marketing research. However, the manuscript requires improvement in research presentation, data analysis, formatting, grammar, and interpretation of results to increase its academic quality and clarity.

#### Strengths of the Study

- 1. Relevant Research Topic** - The topic is socially and economically relevant because GST has significantly influenced the FMCG sector in India. The regional focus on Salem District adds practical value to the study.
- 2. Clear Objectives** - The objectives are clearly mentioned and directly connected to the study topic.
- 3. Simple and Understandable Presentation** - The manuscript is written in simple language, making it easy for readers to understand the purpose and findings of the study.
- 4. Use of Primary Data** - The study collected data from respondents through questionnaires, which increases the practical relevance of the research.
- 5. Practical Findings** - The study identifies important consumer factors such as price and quality influencing FMCG purchases.

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## REVIEWER'S REPORT

### Areas for Improvement

**1. Title and Content Consistency** - The paper mainly discusses GST impact on FMCG products, but some tables and discussions focus specifically on facial cream brands. This creates confusion regarding the actual scope of the study. The manuscript should maintain consistency throughout.

**2. Literature Review is Limited** - The study includes very few references and lacks a detailed literature review. More recent and relevant studies should be added to strengthen the theoretical background.

**3. Methodology Needs More Explanation** - The methodology section is very brief. The author should clearly explain:

- Sampling method
- Questionnaire design
- Data collection period
- Reliability and validity of the instrument

**4. Statistical Analysis is Basic** - The study uses only descriptive analysis. Additional statistical tools such as:

- Chi-square test
- Correlation analysis
- Regression analysis could improve the depth and reliability of the findings.

**5. Formatting and Typographical Errors** - Several formatting issues and spacing problems are visible in the tables and text presentation. The manuscript requires careful proofreading and editing.

**6. Interpretation of Results** - The findings are presented, but detailed interpretation and discussion are limited. The author should compare findings with previous studies and explain the implications more clearly.

**7. References Section** - The references are limited and not fully formatted in a consistent academic style. More recent journal articles should be included.