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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-002

Detailed Reviewer's Report

The manuscript titled “**Impact of GST among FMCG Products in Salem District – Tamil Nadu**” addresses an important and practically relevant topic related to the implementation of Goods and Services Tax (GST) and its influence on FMCG products and consumer behavior at the regional level. The study focuses specifically on Salem District, Tamil Nadu, which gives the research a localized perspective and adds practical value for understanding the regional implications of GST implementation. The topic is timely and useful for policymakers, business practitioners, and researchers interested in taxation reforms and consumer markets. The introduction adequately explains the background of GST implementation in India and highlights the significance of the FMCG sector in the economy. The objectives of the study are clearly framed and directly connected with pricing, consumer behavior, and compliance-related issues faced by FMCG businesses.

The statement of the problem appropriately identifies the research gap by emphasizing the lack of district-level studies examining the impact of GST on FMCG products in Salem District. The methodology section briefly explains the use of a mixed-method approach and indicates that data were collected from 75 respondents through a structured questionnaire. The use of descriptive analysis is suitable for understanding consumer opinions and demographic trends. However, the methodology section requires additional clarification regarding sampling techniques, questionnaire design, reliability measures, and statistical tools used for analysis. Including more methodological details would improve the academic rigor and transparency of the research.

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The analysis section presents demographic details and factors influencing consumer awareness and purchasing decisions. The tables provide useful information regarding age, gender, marital status, educational qualification, occupation, income level, and factors influencing facial cream purchases. The findings indicate that price and quality are the dominant factors influencing FMCG purchases, while advertisements play a major role in brand awareness. The inference section appropriately summarizes the findings obtained from the data analysis. However, there appears to be inconsistency between the study title focusing on FMCG products and the analysis specifically discussing facial cream brands. The manuscript should clearly justify why facial cream products were selected as a representative FMCG category or broaden the analysis to include additional FMCG product segments for better alignment with the study title and objectives.

The conclusion effectively summarizes the overall impact of GST on FMCG products in Salem District by highlighting both positive and negative effects. The discussion regarding improved tax transparency, operational challenges, and consumer confusion reflects practical realities of GST implementation. The references cited are relevant to GST and FMCG-related studies, although the reference section may be expanded further with more recent empirical studies and scholarly journal articles to strengthen the literature support.

The manuscript has good practical significance but requires several improvements before publication. There are multiple grammatical errors, spacing issues, formatting inconsistencies, and typographical mistakes throughout the manuscript. Certain sections lack proper academic flow and require language refinement for better readability and professionalism. The tables should be reformatted properly to improve presentation quality. In addition, the statistical analysis remains basic and descriptive; the inclusion of advanced statistical tools such as chi-square tests, correlation analysis, or regression analysis would strengthen the validity of the findings and provide deeper insights into consumer behavior and GST impact.