

REVIEWER'S REPORT

Manuscript No.: IJAR-59391

Title: A Decade of GST: Revenue Performance, Compliance Behaviour, and the Consumption Tax Debate in India.

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 Id: JPR-321

Reviewer's Comment for Publication:

The manuscript provides a relevant and well-structured discussion of India's GST experience, covering revenue performance, compliance behaviour, digitalisation, rate structure, Centre–State relations, and the distributional aspects of consumption taxation. The topic is significant and the paper is generally clear and logically presented. However, minor revisions are recommended. The authors should strengthen the supporting evidence for the numerical revenue and taxpayer figures, update and provide more complete references for the government data cited, and improve the discussion of GST's distributional impact with relevant empirical literature. Some statements regarding the 56th GST Council meeting and rate rationalisation should also be supported with precise official references. With these minor improvements and careful language editing, the manuscript would be suitable for publication.