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REVIEWER'S REPORT

Manuscript No.: IJAR- 59791

Title: Awareness of Goods and Services Tax among Textile Retailers: An Empirical Study.

Recommendation:

Accept after minor revision.

Rating	Excel.	Good	Fair	Poor
Originality	✓			
Techn. Quality	✓			
Clarity	✓			
Significance	✓			

Reviewer Name: Dr. Bishwajit Rout

Reviewer's Comment for Publication.

(*To be published with the manuscript in the journal*)

The reviewer is requested to provide a brief comment (3-4 lines) highlighting the significance, strengths, or key insights of the manuscript. This comment will be Displayed in the journal publication alongside with the reviewers name.

1. **Significance**: The study is significant because it examines GST awareness among textile retailers, an important segment of India's retail economy. It identifies knowledge gaps across regulatory provisions, registration, digital taxation, return filing, and refund procedures. By examining geographical and experience-related differences, the research provides useful insights for designing targeted taxpayer education programmes, strengthening GST compliance, and improving the effectiveness of tax administration.

2. **Strength**: The manuscript addresses a relevant taxation-related issue using primary data collected from 100 textile retailers. Its examination of five dimensions of GST awareness provides a comprehensive perspective on retailer knowledge. The application of MannWhitney U and Kruskal-Wallis tests strengthens the comparative analysis. The study also offers practical recommendations concerning digital literacy, refund awareness, regulatory understanding, and taxpayer education.

3. **Key Insight**: The key insight is that GST awareness among textile retailers is moderate and uneven across different compliance dimensions. Retailers demonstrate comparatively stronger familiarity with technology-oriented procedures and GST returns, while refund mechanisms and legal provisions remain significant knowledge gaps. Business experience influences technology and return-related awareness, whereas geographical location shows no statistically significant differences in the surveyed sample.

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The paper titled *"Awareness of Goods and Services Tax among Textile Retailers: An Empirical Study."* assesses Goods and Services Tax (GST) awareness among textile retailers, focusing on regulatory mechanisms, registration, technology, returns and refund processes. Findings indicate moderate overall awareness, with relatively stronger knowledge of technology-related and routine compliance aspects, but notable gaps in legal provisions, registration rules and especially refund mechanisms. Business experience significantly shapes awareness of technology and return-filing matters, while urban or rural location shows no significant effect. The paper underscores the need to strengthen GST education and digital tax compliance support for textile dealers to improve effective participation in the tax system.

Suggestions for Improvement:

1. Strengthen the research background by incorporating recent developments in GST administration.
2. Reduce unnecessary repetition of general GST-related information.
3. Explain how the transition from the earlier indirect taxation structure to GST changed the registration, invoicing, input tax credit, and return-filing responsibilities of textile retailers.
4. . Expand the literature review with recent empirical studies on GST awareness.
5. Incorporate studies examining digital tax literacy, taxpayer education, GST portal utilization, input tax credit awareness, and refund-related challenges among small and medium-sized enterprises.
6. Make the research problem more focused and evidence-based.
7. Explain how inadequate awareness of GST registration, return filing, input tax credit, and refund procedures may create financial, administrative, and operational challenges for textile businesses.
8. Include an objective addressing urban–rural differences in GST awareness.
9. Provide a stronger justification for selecting the sample size.
10. Provide a clearer explanation of the classification criteria for small, medium, and large textile retailers, including the basis on which annual turnover and employee strength categories have been established.
11. Explain the interpretation and classification criteria for the mean awareness scores.

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The manuscript addresses an important and practically relevant issue concerning GST awareness among textile retailers. The study offers useful insights into regulatory, technological, registration, return-filing, and refund-related awareness. However, improvements are necessary in the research gap, literature review, sampling methodology, measurement validation, statistical reporting, and interpretation of findings. Additional post-hoc analysis and stronger theoretical justification would enhance its academic contribution. The manuscript is recommended for major revision before reconsideration for publication. I therefore recommend minor revision before further publication consideration. Addressing the identified weaknesses will make it suitable for publication in IJAR.

I recommend this paper for publication after minor revision.