

Review Form 1.7

Journal Name:	Journal of Education, Society and Behavioural Science
Manuscript Number:	Ms_JESBS_116070
Title of the Manuscript:	Corruption Risks in Differential Taxation on Goods: An Analysis of Impacts on Revenue, Market Distortions, and Governance – Insights from Bhutan Trade Statistics and Case Examples
Type of the Article	Short Research Article

General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound.

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PART 1: Review Comments

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<p>Compulsory REVISION comments</p> <p>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</p> <p>2. Is the title of the article suitable? (If not please suggest an alternative title)</p> <p>3. Is the abstract of the article comprehensive?</p> <p>4. Are subsections and structure of the manuscript appropriate?</p> <p>5. Do you think the manuscript is scientifically correct?</p> <p>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p> <p>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<p>It is critical to comprehend the corruption risks associated with implementing a system of deferred taxation on commodities for a number of reasons. First of all, it has an immediate impact on revenue sources and could cause the government to suffer large losses. Second, it may unjustly favor some companies over others, distorting the dynamics of the market. Last but not least, it undermines accountability and openness in governance frameworks. Important lessons for reducing these risks and advancing just and effective taxation policies can be learned from an examination of Bhutan's trade data and case studies.</p> <p>Yes, Simple and Clear</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>No, More references can be used</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>Yes</p>	
<p>Optional/General comments</p>	<ol style="list-style-type: none"> Review of Literature can be added more to make the hypothesis more justifiable. Citations are not as per the journals requirement or can be visited again as not matching with references in last e.g. Khan et al., 2003 (Marked in red color in Manuscript) Some citation's references e.g. Mauro (1995) not provided in last. Interconnection of sentences can be review (e.g. GST in India was implemented on 01 July 2017-Marked in red color in Manuscript) not linking with previous sentence. Abbreviations can be visited again (e.g. superior kerosene oil (SKO) (Marked in red color in Manuscript) Page no 6 (below figure 3) paragraph regarding betel leaves and betel nuts, neither citation / source regarding their quantity is provided nor described in earlier/further sections. It can be discussed in few sentences. (Marked in red color in Manuscript) References are not as per Journals style 	

PART 2:

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<p>Are there ethical issues in this manuscript?</p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

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Reviewer Details:

Name:	Seema Devi
Department, University & Country	India