

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. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<https://www.journaljesbs.com/index.php/JESBS/editorial-policy>)

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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><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>1. The manuscript holds significant importance for the scientific community</p> <p>2. The current title is lengthy, which might affect its immediacy and impact. A more concise title could capture the essence of the study while being easier for potential readers to understand.</p> <p>3. While the abstract mentions a comprehensive methodology, including literature review, real-world case examples, and information analysis, a more concise description of the analytical methods or specific approaches used (e.g., statistical analysis, comparative case study analysis) would provide a clearer picture of how the research was conducted.</p> <p>4. The manuscript's structure, as outlined, generally follows a conventional academic format</p> <p>5. The approach is scientifically valid and appropriate for the complexity of the topic.</p> <p>6. The references are old and insufficient, especially in the literature review. The researcher can source recent sources to support the old ones.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>Based on the excerpts and analysis provided, the language and English quality of the manuscript generally meet the standards expected for scholarly communications. However, a thorough grammatical review is necessary.</p>	
<p>Optional/General comments</p>	<p>1. Literature review: While the review covers a broad spectrum of sources, it appears somewhat disjointed, with a need for a clearer synthesis that highlights the progression of thought in the field.</p> <p>2. The methodology: Though comprehensive, it lacks a detailed explanation of the criteria for selecting case examples and the analytical techniques employed in interpreting trade statistics.</p> <p>3. Analysis of Findings: The discussion of results is insightful but tends to be descriptive rather than analytical.</p>	

PART 2:

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	Reviewer's comment	Author's comment <i>(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)</i>
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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