

**Review Form 3**

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_126797
Title of the Manuscript:	<b>Leveraging Artificial Intelligence (AI) and Blockchain for Enhanced Tax Compliance and Revenue Generation in Public Finance</b>
Type of the Article	<b>Review Article</b>

### Review Form 3

#### PART 1: Review Comments

<b>Compulsory</b> REVISION comments	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	This paper exhibits the depth of how AI and blockchain can alter the taxation game. This article outlines various AI technologies that can aid policy makers in strengthening public financial management and operate more efficiently. This manuscript emphasizes practical insights and applicability in tax admiration. It also explores the ensembled effects of AI and blockchain for data integrity and fraud detection.	
Is the title of the article suitable? (If not please suggest an alternative title)	It is suitable and accurately reflects the focus of the manuscript.	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	The abstract covers everything. It could include challenges in the implementation of AI and blockchain technologies in the fiscal domain.	
Are subsections and structure of the manuscript appropriate?	The overall structure of the manuscript is appropriate and complies with the standard format. Content in each subsection is logically organized and easy for readers to follow and implement. However, some subsections can delve deep into the analysis	
Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.	Using secondary data and well-established literature, the manuscript proves its scientific correctness by analysing the functions of blockchain and artificial intelligence in public finance. The authors provide a comprehensive technically sound look at how these technologies can enhance income generation, fraud detection and tax compliance. Nevertheless, the study findings could be reinforced by adding empirical evidence or real-world case studies.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	Although currently available references are adequate, the article would be more relevant to audiences in academia and policymaking if it included appropriate recent research and real-world case studies.	
<b>Minor</b> REVISION comments  Is the language/English quality of the article suitable for scholarly communications?	The quality of the language is generally good. But the terms such as AI, artificial intelligence and blockchain technology are used interchangeably. Clarity can be enhanced by maintaining consistency	
<b>Optional/General</b> comments	While the manuscript provides a valuable qualitative analysis, it lacks quantitative comparison of <b>tables, graphs, or figures</b> to strengthen the conclusions drawn. By adding these additional quantitative data, readers can understand the key point and the trend, better.	

#### PART 2:

	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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**Reviewer Details:**

Name:	<b>Vinolyn Vijaykumar</b>
Department, University & Country	<b>Alpha Arts and Science College, India</b>