

Review Form 3

Journal Name:	South Asian Journal of Social Studies and Economics
Manuscript Number:	Ms_SAJSE_123350
Title of the Manuscript:	Tax System Automation, Obligation Cost, and Value Added Tax Compliance
Type of the Article	Research Article

General guidelines for the 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 guidelines for the Peer Review process, reviewers are requested to visit this link:

<https://r1.reviewerhub.org/general-editorial-policy/>

Important Policies Regarding Peer Review

Peer review Comments Approval Policy: <https://r1.reviewerhub.org/peer-review-comments-approval-policy/>

Benefits for Reviewers: <https://r1.reviewerhub.org/benefits-for-reviewers>

Review Form 3

PART 1: Review Comments

Compulsory 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.	The scientific community has limited research on tax compliance. This study tries to explore tax automation and compliance practices. The issues raised in the research are appreciable.	Need to write an overview of the study in about 200 words including its objectives, short methods, concluding theme and implication.
Is the title of the article suitable? (If not please suggest an alternative title)	The title needs to be more concise and reflective of the research findings.	Including all components in the heading seems difficulties to readers. Better to focus on tax automation and compliance. The costing information needs to be mentioned in the overview of the introduction.
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.	Yes	Adding one or two sentences to the conclusion of the research will be better.
Are subsections and structure of the manuscript appropriate?	Yes	However, the headings are dis-uniform, indicating either a sentence case or an upper case.
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.	Compliance with tax is an evergreen issue in all nations. The research raised the issues of the compliance status of developing nations so this can contribute to the scientific community.	Ok
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. =	References are included.	Need to check citations and references first. The latest studies on the issues are missing. Include the latest findings in the issues.
Minor REVISION comments Is the language/English quality of the article suitable for scholarly communications?	Yes	Language, grammar and coherence of the essay is recommended.
Optional/General comments	Yes	It is recommended to check the authors guidelines and format of the Journal.

Review Form 3

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

Reviewer Details:

Name:	Ghanashyam Tiwari
Department, University & Country	Pokhara University, Nepal