

### Review Form 3

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

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**PART 1: Review Comments**

<b><u>Compulsory</u></b> REVISION comments	Reviewer's comment	<b>Author's Feedback</b> <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 research was to check on the possible impact of tax system automation on Value Added Tax compliance while exploring the moderating role of the tax obligation cost. It will support the tax administration office to understand the lagging in the Tax bill automation system and govt can plan for economic development and other facilities based on the revenue on tax source.	
Is the title of the article suitable? (If not please suggest an alternative title)	Not suitable. Alternate title : The impact of tax obligation costs on the automation of tax collection system and VAT compliance.	
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.	Abstract is comprehensive only.	
Are subsections and structure of the manuscript appropriate?	Sub sections and structure of the manuscript are appropriate	
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.	As per the theme of article, the author perceived the article with appropriate methodology and statistical tools with hypotheses. Further, the implications of article are also correctly written with citation of previous research.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	It is required to add some reference relating to calendar years (2023 & 2024)	
<b><u>Minor</u></b> REVISION comments  Is the language/English quality of the article suitable for scholarly communications?	Yes, the language is suitable for scholarly communications.	
<b><u>Optional/General</u></b> comments		

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#### **PART 2:**

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

#### **Reviewer Details:**

Name:	<b>Uvaneswaran .S. M</b>
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