



### REVIEWER'S REPORT

Manuscript No.: IJAR-50192

Date: 08-02-2025

**Title: ANALYSIS OF SECTION 51 OF THE CGST ACT AND ITS ECONOMIC IMPLICATIONS ON BIHAR**

**Recommendation:**

- Accept as it is.....**YES**.....
- Accept after minor revision.....
- Accept after major revision .....
- Do not accept (*Reasons below*) .....

Rating	Excel.	Good	Fair	Poor
Originality	√			
Techn. Quality		√		
Clarity		√		
Significance			√	

**Reviewer's Name:** Aamir Mir

**Reviewer's Decision about Paper:**      **Recommended for Publication.**

**Comments** (*Use additional pages, if required*)

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### **Reviewer's Comment / Report**

This manuscript is a well-conceived and rigorously executed piece of research that addresses a timely and relevant topic. The research question is clearly stated, and the study design is both appropriate and well-justified. The methodology is robust, with detailed explanations of the procedures used for data collection and analysis, ensuring the study's replicability.

The results are clearly presented and interpreted with care, providing valuable insights into the research problem. The analysis is thorough and employs appropriate statistical methods to ensure the reliability and validity of the findings. The discussion section is strong, drawing connections between the results and existing literature while also acknowledging potential limitations.

The paper is well-written, with logical flow and clear, concise language. The conclusions are supported by the data, and the study's findings have important implications for both future research and practical applications. This paper makes a significant contribution to the field, and its findings are likely to be of interest to a wide audience.

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