Review of: "Contribution of Indirect Taxes on Goods to Economic Growth of Pakistan (1972-2022)"

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Potential competing interests: No potential competing interests to declare.

Esteemed authors,

I have read your valuable manuscript and I appreciate the possibility of being a reviewer. However, in my opinion, there is certain space to improve your paper. I provide you with my comments according to the chapters to which they belong.

In the literature review, I miss the evidence on the impact of indirect taxes on economic growth in developed countries to provide the reader with a broader insight into the problem.

In the methodology chapter, I believe that it is sufficient to mention all the tests provided before the VECM; you might mention the null and alternative hypotheses, but not equations 5-8.

In the chapter on results:

- I believe that it would be more appropriate to mention the results of the normality test and correlations in the appendices and start with the results of the unit root tests. When reporting the results of the ADF test, you should not mention the null hypotheses again.
- I cannot find detailed results of the Trace and Max-Eigenvalue tests; I consider them important. Besides, you might better explain the decision-making criteria when considering the Trace and Max-Eigenvalue tests and add the null and alternative hypotheses related to the Trace and Max-Eigenvalue tests (please include them in the methodology chapter).
- It is evident that the results presented in Eq. 15 correspond to the table "Results of VECM with an adjusted sample of 1980-2022," but it is not clear how you obtained the results presented in Eq. 14. I think a part of the analysis related to a long-run model is missing in the results, and thus the presentation of results is not clear for the reader.

You should enrich the conclusion with implications resulting from your findings, e.g., when shaping tax policies, etc. You could add the possibilities of further research, limits, etc.