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Journal Name:	**Asian Journal of Economics, Business and Accounting**
Manuscript Number:	**Ms_AJEBA_49219**
Title of the Manuscript:	**Firm's Imperfect Compliance and Pollution Emissions: Theory and Evidence from South Africa**
Type of the Article	

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

(http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline)

PART 1: Review Comments

	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)*
Compulsory REVISION comments		
Minor REVISION comments	In this paper authors have tried to fill the gap by developing a theoretical model to discuss the relationship between environmental pollution and economic growth. Furthermore, in order to support the theoretical results and testify the relationship between carbon emissions and taxation, they considered South Africa as a case for discussing the effect of environmental taxation and fuel levy on firms' carbon emissions. They have shown that the impact of environmental taxes on carbon dioxide emissions is greater than that of fuel taxes on carbon dioxide emissions. In addition, authors found that the GDP level of South Africa is on the left of the inflection points of Kuznets Curve. In other words, the current growth of South Africa's economy is at the cost of worsening the environmental degradation. The study is very interesting and manuscript is almost structured properly. **Following Explanations are needed-** • **Page 6, Line 174: 4. Estimation Results** ***is to be replaced as:*** **4. Estimation of Results** • **Page 10, 246-258: 5. Conclusions and Discussion** *is to be re-written with point wise out comes in brief, not referring the Table: 4*	
Optional/General comments	Manuscript is interesting and structured properly, but need to be improvised linguistically. *The review manuscript is recommended for publication after incorporating above suggestion / comments.*	

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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?	*(If yes, Kindly please write down the ethical issues here in details)*	

Reviewer Details:

Name:	***Bharat Raj Singh***
Department, University & Country	***Dr. APJ Abdul Kalam Technical University, India***