Thank you for your time and consideration We have revised the manuscript according to the comments and suggestion of the reviewer. We hope that this revision can make our manuscript more acceptable for publication in WJGO. The point-by-point response to the comments is addressed below.

1. 'Gastrointestinal (GI) cancers, including oesophagal cancer (EC), gastric cancer (GC), and colorectal cancer (CRC), are the most prevalent types of malignant carcinomas and they account for a large number of cancer deaths according to the global cancer statistics'. It will be good to provide relevant statistics in percentages instead of saying 'large number'.

Response: We have provided the relevant statistics in percentages as follows: 'Gastrointestinal (GI) cancers, including oesophagal cancer (EC), gastric cancer (GC), and colorectal cancer (CRC), are the prevalent types of malignant carcinomas within the top 6 in terms of mortality according to the global cancer statistics in 2018. For both sexes combined, CRC is the second leading cause of cancer death (9.2% of the total cancer deaths), closely followed by GC (8.2%), and EC ranks sixth in mortality (5.3%).

2. Please defined the abbreviation ABC transporter in the first account.

Response: Thank you for suggestion. We have provided a full name of ABC transporter.

3. Figures and diagrams on the mechanisms of chemoresistance and TGF-B signalling pathway will be useful.

Response: Thank you for your suggestion. We have added the Figure 1 of the mechanisms of the TGF- β signalling pathway in a revised manuscript.

4. Mechanisms of action of different chemotherapy should be added in the conventional chemotherapy section.

Response: We have added the mechanisms of action of fluorouracil, platinum compounds, taxoids compounds, and doxorubicin in the CONVENTIONAL CHEMOTHERAPY section.

5. The report would be more interesting if the authors can provide clinical data, i.e. chemotherapy resistance on patients with GI cancers reported in different case reports or clinical study on top on experimental data.

Response: Clinical data about the response rates to chemotherapy has been provided in the CONVENTIONAL CHEMOTHERAPY section.

6. The authors should discuss on the prognosis of patients with chemotherapy resistance GI cancers based on clinical data, the alternatives i.e. expand further on small-molecule inhibitors of TGF- β signalling and future direction of research on this topics.

Response: We failed to found the clinical data about the prognosis of patients with chemoresistance GI cancers. Therefore, we have added the prognosis of patients with GI cancers in the CONCLUSION section.