1. The said tanker is covered by national permit granted by the Regional Transport Authority, Durg.

2. The national permit granted was for Chattisgarh, Maharashtra, Uttar Pradesh and Andhra Pradesh.

3. Sukhpal was granted an authorization certificate on the basis of the national permit valid up to 14.2.2003.

4. On 26.2.2002, while carrying goods from Bhilai Steel Plant to Sonepat, the tanker in question entered the State of U.P and after unloading the goods returned from Sonepat.

5. If the statutory dues of the State are paid, there is no question of imposition of heavy penalty.

6. Everything which is incidental to the main purpose of a power is contained within the power itself.

7. However, in the present case, under section 10(3), ten times penalty at a fixed rate on composite tax was harsh, arbitrary and unreasonable as no opportunity is provided to the alleged offending vehicle to explain its case and to get the penalty reduced.

8. It was urged that in imposition of ten times penalty, there was no adjudication and determination of the quantum.

9. It was urged that to impose ten times penalty without determination violated the rights of the respondent under articles 14 and 19(1)(g) of the Constitution.

10. It is important in this context to bear in mind that the test of reasonableness, wherever prescribed, should be applied to each individual statute impugned, and no abstract standard, or general pattern of reasonableness can be laid down as applicable to all cases.

11. The nature of the right alleged to have been infringed, the underlying purpose of the restrictions imposed, the extent and urgency of the evil sought to be remedied thereby, the disproportion of the imposition, the prevailing conditions at the time, should all enter into the judicial verdict.