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FIRST DIVISION

[G.R. No. 211118. March 21, 2018]

IN THE MATTER OF THE PETITION FOR ADMISSION TO CITIZENSHIP OF MANISH C. MAHTANI, MANISH C. MAHTANI, *petitioner, vs.* **REPUBLIC OF THE PHILIPPINES,** *respondent.*

SYLLABUS

1. POLITICAL LAW; CONSTITUTIONAL LAW; CITIZENSHIP BY NATURALIZATION; COMMONWEALTH ACT NO. 473 (REVISED NATURALIZATION LAW); NATURALIZATION LAWS SHOULD BE RIGIDLY ENFORCED AND STRICTLY CONSTRUED IN FAVOR OF THE GOVERNMENT AND AGAINST THE APPLICANT, COROLLARILY, THE BURDEN OF PROOF RESTS UPON THE APPLICANT TO SHOW FULL AND COMPLETE COMPLIANCE WITH THE REQUIREMENTS OF LAW.— This Court takes this occasion to once again emphasize that admission to citizenship is one of the highest privileges that our Republic can confer upon an alien. It is everyone's duty, especially the courts, to ensure that this valuable privilege be not bestowed except upon person fully qualified for it, and upon strict compliance with the law. In as early as the 1960's, We have already been strict in the adjudication of an application for conferment of citizenship. We have consistently held that in matters of privilege, no presumption can be indulged in favor of a claimant. Neither is the absence of opposition an excuse for scrutinizing attentively the records of a petition for naturalization. Courts must always be mindful that naturalization proceedings are imbued with the highest public interest. The courts are mandated to see to it that the letter and spirit of the law are satisfied beyond any doubt.Thus, naturalization laws should be rigidly enforced and strictly construed in favor of the government and against the applicant. Corollarily, the burden of proof rests upon the applicant to show full and complete compliance with the requirements of law.

2. ID.; ID.; ID.; ID.; ID.; THE CONCEPT OF A LUCRATIVE TRADE, PROFESSION, OR LAWFUL OCCUPATION IN

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THE CONTEMPLATION OF LAW SPEAKS OF ADEQUACY AND SUSTAINABILITY; NOT ESTABLISHED IN CASE AT BAR.—Jurisprudence is to the effect that the requirement of "some known lucrative trade, profession, or lawful occupation means not only that the person having the employment gets enough for his ordinary necessities in life." Neither does it simply mean that one is engaged in a trade, profession, or occupation which gives him and his family the luxuries in life or enables him and his family to have a way of living above an average person. As aptly put by this Court in *Rep. of the Phils. v. Ong*: It must be shown that the employment gives one an income such that there is an *appreciable margin of his income over his expenses* as to be able to provide for an adequate support in the event of unemployment, sickness, or disability to work and thus avoid ones becoming the object of charity or a public charge. After judiciously scrutinizing the records of this case, We find nothing herein that would support his claim that he has a lucrative occupation. Admittedly, Mahtani did not provide any documentary evidence that would show his actual financial status, which would support such finding. x x x The presentation of his income tax return on his motion for reconsideration before the CA will not help his case even if We consider the same despite being belatedly presented. x x x Considering the costly lifestyle that Mahtani is trying to impress to the courts with such income, We are constrained to conclude that while the same may have been sufficient to fufill his and his family's basic needs and comfort, again, there is no ample proof that it was enough to create an appreciable margin of income over expenses.The concept of a lucrative trade, profession, or lawful occupation in the contemplation of law speaks of adequacy *and* sustainability.

APPEARANCES OF COUNSEL

Romulo Mabanta Buenaventura Sayoc & Delos Angeles for petitioner.

The Solicitor General for respondent.

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D E C I S I O N

TIJAM, *J.*:

This Petition for *Certiorari*[1] under Rule 45 of the Rules of Court assails the Decision[2] dated August 1, 2013 and Resolution[3] dated January 28, 2014 of the Court of Appeals (CA) in CA-G.R. CV No. 97125, which reversed and set aside the Decision[4] dated April 26, 2011 of the Regional Trial Court (RTC) of Pasig City, Branch 153 in Naturalization Case No. 847-TG.

On January 2, 2007, Manish C. Mahtani (Mahtani), a citizen of the Republic of India, filed a Declaration of Intent to become a citizen of the Philippines with the Office of the Solicitor General (OSG).

On April 18, 2008, Mahtani filed a Petition for Naturalization[5] dated April 15, 2008, which alleged that:

(i) His present address is 224 San Jose St., Ayala Alabang Village, Muntinlupa City and he transferred thereat on (sic) November 2007;

(ii) He previously resided at (i) 1582 Cypress Street, Dasmariñas Village, Makati City; (ii) 1614 Cypress Street, Dasmariñas Village, Makati City; (iii) 1626 Cypress Street, Dasmariñas Village, Makati City; (iv) 2402 Mabolo Street, Dasmariñas Village, Makati City; (v) 15C South, Pacific Plaza Tower, Fort Bonifacio, Taguig City; and (vi) 20C Lawton Tower, Essensa Condominium, 21st Drive corner 5thAvenue, Fort Bonifacio, Taguig City;

(iii) He was born on 4 August 1970 in Bombay, Republic of India. He is currently a citizen of the Republic of India;

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[1] *Rollo*, pp. 26-45.

[2] Penned by Associate Justice Agnes Reyes-Carpio, concurred in by Associate Justices Rosalinda Asuncion-Vicente and Priscilla J. Baltazar-Padilla; *id*. at 47-54.

[3] *Id*. at 56-60.

[4] Rendered by Judge Briccio C. Ygaña; *id*. at 304-312.

[5] *Id*. at 64-69.

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(iv) He is married to Anna (Ana) Patricia Celdran-Mahtani with whom he has (3) children;

(v) His child, Adriana Ysabel, currently studies at Rosemont School, which is an extension of Woodrose School, a school recognized by the Department of Education, Culture, and Sports. His other two (2) daughters, Amala Mireya and Anisha Solana, are not yet of school age;

(vi) He first arrived in the Philippines with his mother, Vandana Chandru Mahtani, on 21 May 1971 on board Philippine Airlines Flight No. PR 307 when he was nine (9) months old. He returned to India shortly thereafter and pursued his studies there. He would, however, visit the Philippines every so often;

(vii) He has continuously resided in the Philippines for more than fifteen (15) years since 21 August 1992 – the date when he arrived to establish his permanent residence in the Philippines;

(viii) He is of good moral character and believes in the principles underlying the Philippine Constitution;

(ix) He has conducted himself in a proper and irreproachable manner during the entire period of his residence in the Philippines in his relation with the constituted government as well as the community in which he lives in;

(x) He is engaged in a lawful lucrative occupation. He is currently the Vice-President for Operations of Sprint International, Inc., which is the importer, manufacturer, and exclusive distributor of Speedo swimwear and athletic gear in the Philippines;

(xi) He speaks and writes fluent English and Filipino;

(xii) He is not opposed to organized government or affiliated with any association or group of persons who uphold and teach doctrines opposing all organized governments;

(xiii) He neither defends nor teaches the necessity or propriety of violence, personal assault, or assassination for the success and predominance of one's ideas;

(xiv) He is not a polygamist or a believer in the practice of polygamy;

(xv) He has not been convicted of a crime involving moral turpitude, or any other crime for that matter;

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(xvi) He is not suffering from mental alienation or incurable contagious diseases;

(xvii) He has done his best, during the period of his residence in the Philippines, to mingle socially with Filipinos, and to evince a sincere desire to learn and embrace the customs, traditions and ideals of Filipinos;

(xviii) He is a citizen of the Republic of India, which is not at war with the Philippines and whose laws grant Filipinos the right to become naturalized citizens or subjects thereof;

(xix) He is currently a holder of a Special Resident Retiree's Visa No. 887 issued by the Philippine Retirement Authority (PRA). By virtue of Executive Order No. 1037 and its implementing rules and regulations, he is exempted from securing an Alien Certificate of Registration or any other registration required from aliens by the Board of Investments (BOI);

(xx) It is his intention in good faith to become a citizen of the Philippines and to renounce absolutely and forever all allegiance and fidelity to any foreign prince, potentate, state or sovereignty, and particularly to the Republic of India of which he is a citizen at this time; and

(xxi) He will continue to reside in the Philippines from the date of the filing of his petition up to the time of his admission to Philippine citizenship.[6]

In a Decision[7] dated April 26, 2011, the RTC of Pasig City, Branch 153, granted the petition. According to the RTC, it appears that Mahtani has all the qualifications and none of the disqualifications required under the law to become a naturalized Filipino citizen. The RTC found, among others: that Mahtani was already 37 years old when the petition was filed; that he had met the residency requirement; that he has three children, two of which are studying in Paref Rosemont School, a school recognized and accredited by the Department of Education,

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[6] *Id*. at 48-50.

[7] *Id*. at 304-312.

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Culture, and Sports, which teaches Philippine history, government and civics as part of its curriculum; that he speaks fluent Filipino and English and is gainfully employed as Vice President of Operations of Sprint International, Inc.; that he is a person of good moral character and believes in the principles underlying the Philippine Constitution, and have conducted himself in a proper and irreproachable manner during the entire period of his residence in the Philippines in his relation with the constituted government as well as with the community in which he is living; that he is not opposed to organized government or affiliated with any association or group of persons who uphold and teach doctrines opposing all organized government and does not defend or teach the necessity or propriety of violence personal assault, or assassination for the success and predominance of their ideas; that he is not a polygamist or believes in the practice of polygamy; that he was not convicted of any crime, which was proven by the Certifications issued by the concerned courts and government agencies; that he does not suffer from mental alienation or incurable contagious diseases as testified to by Mahtani himself and his family friend doctor, Dr. Melchor B. Tuquero (Dr. Tuquero); that he mingled socially with Filipinos and has evinced a sincere desire to learn and embrace the customs, traditions, and ideals of the Filipinos; that he has established business connections and built special friendships with distinguished citizens of the country, notably, Mr. Ernesto Lopez (Mr. Lopez) of the prominent Lopez clan and Dr. Tuquero, among others; and that Mr. Lopez and Dr. Tuquero have attested to Mahtani's good moral character not only in their Affidavits but also in open court while no substantial evidence to the contrary has been adduced by the OSG.[8]

The RTC disposed, thus:

WHEREFORE, finding the Petition for Admission To Philippine Citizenship to be meritorious, the same is hereby GRANTED. [MAHTANI] is hereby admitted as a Filipino citizen.

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[8] *Id*. at 310-312.

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Pursuant to Commonwealth Act No. 473, as amended, [MAHTANI] shall be allowed to take his oath of allegiance two (2) years after this Decision shall have become final and executory, and after the finding of this Court, upon due hearing, with Notice to the Office of the Solicitor General that, during the intervening time: (1) the petitioner has not left the Philippines; (2) has dedicated himself continuously to a lawful calling or profession; (3) has not been convicted of any offense or violation of government promulgated rules; or (4) committed any act prejudicial to the interest of the nation or contrary to any government policies.

SO ORDERED.[9]

On appeal, the Republic of the Philippines (the Republic), through the OSG, faulted the RTC for granting the petition despite Mahtani's failure to prove that he has a lucrative trade, profession, or occupation. Also, the Republic averred that Mahtani failed to present credible persons as character witnesses.

The Republic argued that while Mahtani may have proved that he is employed as the Vice President for Operations of Sprint International, Inc., he failed to present any evidence to support that he is engaged in a "lucrative" occupation, except his own testimony. More specifically, the Republic pointed out that no documentary evidence was presented to prove this requirement, citing jurisprudence that states, in effect, that the testimony of a petitioner for naturalization, together with the testimonies of the witnesses, sans documentary evidence are not sufficient to prove material allegations as regards the statutory qualifications.[10]

Moreover, the Republic averred that Mahtani failed to present evidence that he has been paying taxes to the government, which is not only related to the requirement of having a lucrative occupation but also to the requirement of conducting himself in a proper and irreproachable manner during the entire period of his residence in the Philippines, citing *Co v. Republic of the*

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[9] *Id*. at 312.

[10] See *In Re: Petition for Admission as Citizens of the Phils., Shewak A. Keswani and Kavita S. Keswani v. Rep. of the Phils*., 551 Phil. 582 (2007).

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Philippines[11] wherein the Court pronounced that failure to file an income tax return (ITR) is an indication that the petitioner has not conducted himself properly in relation with the government.[12]

The Republic also questioned the sufficiency of the testimonies of the character witnesses presented by Mahtani. The Republic posited that Mr. Lopez and Dr. Tuquero's testimonies were deficient to prove that Mahtani has conducted himself in an irreproachable manner during his entire stay in the Philippines considering that they get to know him only during periodic visits and meetings.[13]

For his part, Mahtani averred that the word "lucrative" under the provision refers only to "trade" and not to "profession" or "lawful occupation", hence, he need prove that his lawful occupation is lucrative. Even assuming arguendo that a petitioner's lawful occupation must be lucrative, he has presented enough evidence to prove the same. According to Mahtani, the term "lucrative" in the Revised Naturalization Law means that "his income permits him and the members of his family to live with reasonable comfort, in accordance with the prevailing standard of living, and consistently with the demands of human dignity, at this stage of our civilization." Hence, it is Mahtani's position that the following pieces of evidence that he presented are sufficient proof that his occupation permits him and his family to live with reasonable comfort, to wit: (1) his testimony that (a) he is the Vice President of Sprint International, Inc.; (b) he resides in Ayala Alabang, an exclusive and first class subdivision; and (c) his children go to Rosemont School, a private elementary school, and also (2) Mr. Lopez's testimony that (a) they were members of the Entrepreneurs Organization, an international business and have sales of at least US$100 Million; (b) they play squash around once a week at exclusive clubs in

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[11] 108 Phil. 265 (1960).

[12] *Id*. at 269.

[13] *Id*. at 329-331.

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Metro Manila like the Manila Polo Club, the Rockwell Club, and the Pacific Plaza; and (c) that Mr. Lopez is an accomplished and renowned individual in the business community, who will not risk tainting his good reputation by untruthfully endorsing and testifying that Mahtani has a lucrative trade and profession; and (3) the following documentary evidence: (a) Mahtani's Alien Employment Permit issued by the Department of Labor and Employment, as the issuance of the same requires that engagement in a gainful employment; (b) Mahtani's Special Resident Retiree's Visa, which is only granted to a foreign individual 35 to 49 years old when he has put up a deposit of at least US$50,000 which shall be remitted to a Philippine Retirement Authority accredited bank.[14]

In its assailed August 1, 2013 Decision,[15] the CA reversed the RTC ruling, finding that Mahtani failed to prove an essential qualification, *i.e.*, that he has a lucrative occupation and that there is no showing that he paid taxes due to the government, thus:

WHEREFORE, the appeal is **GRANTED**. The Decision dated April 26, 2011 of the [RTC], Branch 153, Pasig City, is **REVERSED and SET ASIDE**. Accordingly, Naturalization Case No. 847-TG is **DISMISSED**.

SO ORDERED.[16]

On Motion for Reconsideration with Motion to Take Judicial Notice,[17] Mahtani insisted that the law does not require a "lawful occupation" to be "lucrative" under the principles of statutory construction. Nonetheless, it is his position that he was able to sufficiently prove that his occupation is lucrative under the prevailing standard of living. He argued that it is not necessary to present proof of income in terms of actual amount of money

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[14] *Id*. at 355-358.

[15] *Id*. at 47-54.

[16] *Id*. at 54.

[17] *Id*. at 369-385.

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earned on a monthly or yearly basis to prove that one has a lucrative occupation as in fact, this could be better demonstrated by a person's actual lifestyle or living condition.[18] Hence, it is Mahtani's theory that his allegations as regards the circumstances of his place of residence, his daughters' education, memberships in civic organizations, social interactions, his Alien Employment Permit, and Special Resident Retiree's Visa, are clear proof that he has lucrative occupation.

In this motion, Mahtani also argued that there is no provision in the law that requires an applicant for naturalization to present proof that he has made his tax payments.[19] Nevertheless, he submitted copies of his income tax returns during fiscal years 2006 to 2013, which shows that from 2006 to 2008, he was earning ₱620,000 annually while for the years 2009 to 2012, he was earning ₱682,375 annually, which are much higher than an average income during the period.[20]

The CA, however, denied Mahtani's motion for reconsideration, finding no compelling reasons or substantial arguments to reconsider its August 1, 2013 Decision, thus:

WHEREFORE, the Motion for Reconsideration (with Motion to Take Judicial Notice) is **DENIED**.

SO ORDERED.[21]

Hence, this petition.

Essentially, the only issue for Our resolution is: was Mahtani able to prove that he has some known lucrative trade, profession or lawful occupation in accordance with Section 2, paragraph 4 of Commonwealth Act No. 473 as amended?

We resolve.

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[18] *Id*. at 371.

[19] *Id*. at 377.

[20] *Id*. at 379-380.

[21] *Id*. at 60.

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This Court takes this occasion to once again emphasize that admission to citizenship is one of the highest privileges that our Republic can confer upon an alien. It is everyone's duty, especially the courts, to ensure that this valuable privilege be not bestowed except upon person fully qualified for it, and upon strict compliance with the law. In as early as the 1960's, We have already been strict in the adjudication of an application for conferment of citizenship. We have consistently held that in matters of privilege, no presumption can be indulged in favor of a claimant. Neither is the absence of opposition an excuse for scrutinizing attentively the records of a petition for naturalization.[22] Courts must always be mindful that naturalization proceedings are imbued with the highest public interest. The courts are mandated to see to it that the letter and spirit of the law are satisfied beyond any doubt.[23] Thus, naturalization laws should be rigidly enforced and strictly construed in favor of the government and against the applicant. Corollarily, the burden of proof rests upon the applicant to show full and complete compliance with the requirements of law.[24]

Guided by the foregoing, We find that Mahtani indeed failed to prove that the requirement under Section 2, Paragraph 4 of Commonwealth Act No. 473 as amended was complied with.

Jurisprudence is to the effect that the requirement of "some known lucrative trade, profession, or lawful occupation means not only that the person having the employment gets enough for his ordinary necessities in life."[25] Neither does it simply mean that one is engaged in a trade, profession, or occupation which gives him and his family the luxuries in life or enables him and his family to have a way of living above an average person. As aptly put by this Court in *Rep. of the Phils. v. Ong*:[26]

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[22] *Lee Ng Len v. Rep. of the Phils.*, 121 Phil. 506, 509 (1965).

[23] *Id*.

[24] *Rep. of the Phils. v. Ong*, 688 Phil. 136, 139 (2012).

[25] *Id*. at 150.

[26] 688 Phil. 136 (2012).

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It must be shown that the employment gives one an income such that there is an *appreciable margin of his income over his expenses* as to be able to provide for an adequate support in the event of unemployment, sickness, or disability to work and thus avoid ones becoming the object of charity or a public charge.[27] (Citation omitted)

After judiciously scrutinizing the records of this case, We find nothing herein that would support his claim that he has a lucrative occupation. Admittedly, Mahtani did not provide any documentary evidence that would show his actual financial status, which would support such finding. At most, the evidence presented by Mahtani merely proves that he and his family live in comfort or that their cost of living is above that of an average person or family. In simple terms, what Mahtani accomplished to demonstrate with the pieces of evidence that he presented are just "expenses", nothing more. As it appears, Mahtani's income may be sufficient to meet his family's basic needs, but there is simply no sufficient proof that it is enough to create an appreciable margin of income over expenses.[28]

In the first place, it bears stressing that he did not present anything to apprise the courts *a quo* of his income or financial status. Moreover, the testimonies of Mr. Lopez and Dr. Tuquero, likewise, cannot be considered as ample proof of Mahtani's claimed gainful occupation as required under the law. To be sure, doing business and socializing with prominent personalities do not, in any way, satisfy such strict requirement of the law.

The presentation of his income tax return on his motion for reconsideration before the CA will not help his case even if We consider the same despite being belatedly presented. As correctly pointed out by the OSG, it appears on the said tax returns that Mahtani's income ranges from ₱620,000 to ₱715,000 annually or ₱51,000 to ₱60,000 per month. Considering the costly lifestyle that Mahtani is trying to impress to the courts with such income, We are constrained to conclude that while

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[27] *Id*. at 150-151.

[28] *Id*. at 154.

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the same may have been sufficient to fufill his and his family's basic needs and comfort, again, there is no ample proof that it was enough to create an appreciable margin of income over expenses.

The concept of a lucrative trade, profession, or lawful occupation in the contemplation of law speaks of adequacy *and* sustainability. A careful review of the records available in this case constrains Us to sustain the CA's ruling that Mahtani has not proven his possession of a known lucrative trade, profession, or lawful occupation to qualify for naturalization.

WHEREFORE, premises considered, the petition is **DENIED**. The Decision dated August 1, 2013 and Resolution dated January 28, 2014 of the Court of Appeals in CA-G.R. CV No. 97125 are hereby **AFFIRMED**. The Petition for Naturalization of Manish C. Mahtani is **DENIED** for failure to comply with Section 2, Paragraph 4, of Commonwealth Act No. 473, as amended.

SO ORDERED.

Leonardo-de Castro[*] (*Acting Chairperson*), *Leonen*,[**] and *Reyes, Jr.*,[***] *JJ.*, concur.

Sereno, C.J., on leave.

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[*] Designated as Acting Chairperson pursuant to Special Order No. 2540 dated February 28, 2018.

[**] Designated additional Member per Raffle dated March 12, 2018 *vice* Associate Justice Francis H. Jardeleza.

[***] Designated additional Member per Raffle dated February 28, 2018 *vice* Associate Justice Mariano C. Del Castillo, no part due to his close relation to a member of the law firm representing a party.