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We consider this issue as of little consequence in view of the ruling of the Commission — with which We agree — allocating the additional units authorized in its decision among actual taxicab operators, it being a fact that petitioner is not one of them. If any party is entitled to assail the award to the alleged unlisted operators, it is all or one of the operators-applicants.

As regards the last three issues raised in the petition for review, We are of the opinion that they are not — whether singly nor collectively — sufficient ground upon which to reverse the decision appealed from.

IN VIEW OF ALL THE FOREGOING, the decision appealed from is affirmed.

Concepcion, C.J., Reyes, J.B.L., Makalintal, Zaldivar, Ruiz Castro, Fernando, Teehankee, Villamor, and *Makasiar, JJ.* concur.

Barredo, J., did not take part.

[G.R. No. L-22314. May 29, 1971]

IN THE MATTER OF THE PETITION OF PEH LAY BEN alias LIAO KAY CHAY TO BE ADMITTED A CITIZEN OF THE PHILIPPINES. PEH LAY BEN alias LIAO KAY CHAY, *petitioner-appellee, vs.* REPUBLIC OF THE PHILIPPINES, *oppositor-appellant.*

SYLLABUS

1. **COMMONWEALTH ACT 473; SECTION 7 THEREOF; REQUIREMENT THAT APPLICANT FOR NATURALIZATION DISCLOSE IN HIS PETITION ALL HIS FORMER PLACES OF RESIDENCE; PURPOSE; APPLICANT NOT EXEMPT FROM REQUIREMENT BY TEMPORARY**

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CHARACTER OF RESIDENCE. — In De Pek Long *vs.* Republic of the Philippines, G.R. No. L-18758, May 30, 1964, We reversed the decision of the Court of First Instance of Camarines Norte admitting the therein petitioner to Philippine citizenship, because of his failure to disclose in his petition his stay in Manila in the year 1956 although it was only *preparatory for his departure for the United States.* From this it may be clearly inferred that the temporary character of petitioner's residence at a particular place does not excuse him from alleging that place as one of his former places of residence, particularly in a case like the present where, upon the evidence before Us, appellee's stay could have been for a period of months. This view is in consonance with that expressed in Keng Giok *vs.* Republic, G.R. No. L-13347, August 31, 1961 and in Go Bok *vs.* Republic, G.R. No. L-16813, December 27, 1963. In Go Bok We held that the failure of the therein petitioner to disclose in his petition the fact of his residence at Tres de Abril and C. Padilla Streets, Cebu City, was fatal to his case in spite of his explanation to the effect that he honestly believed that it was not necessary for him to make such disclosure in view of the fact that he had already stated in his petition that he resided in Comercio Street which was very near the two streets omitted. It is clear, therefore, that We have consistently held that the petitioner in a naturalization case must strictly comply with the law (Section 7, Commonwealth Act 473) requiring the statement or disclosure of all his former places of residence because it is intended to give the State an opportunity to make such inquiries as may be necessary regarding his character and moral fitness (Keng Giok, *supra;* Lo *vs.* Republic, G.R. No. L-15919, May 19, 1961).

2. **ID.; REQUIREMENT THAT APPLICANT FOR NATURALIZATION SHOULD HAVE LUCRATIVE INCOME; YEARLY INCOME OF P6,300.00 AND P8,687.00 NOT LUCRATIVE WHERE PETITIONER HAS WIFE AND FOUR CHILDREN TO SUPPORT.**— Relevant to the matter under discussion are our decisions in Justo Tan *vs.* Republic, G.R. No. L-6013, March 30, 1963 and Keng Giok *vs.* Republic, *supra,* where We held that even the yearly income of P6,300.00 and P8,687.00 were not lucrative income where the petitioner in a naturalization case had a wife and four children to support.

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APPEARANCES OF COUNSEL

Padilla Law Office for petitioner-appellee.

Solicitor General Arturo A. Alafriz and *Solicitor Ceferino S. Gaddi* for oppositor-appellant.

DECISION

DIZON, *J.:*

Appeal taken by the State from the decision of the Court of First Instance of Manila granting appellee's application for citizenship and ordering the issuance of the corresponding certificate of naturalization in his favor upon compliance by him of the requisites imposed by Republic Act No. 530.

Appellee Peh Lay Ben, alias Liao Kay Chay, filed his application for naturalization in the lower court on July 19, 1960. The Solicitor General, on behalf of the State, filed an opposition thereto, and subsequently appellee filed a reply. Thereafter, the publication required by law having been accomplished, the case was heard. After the last hearing, appellee filed a motion for the re-opening of the case to enable him to present additional evidence. This motion was granted. After the hearing held on February 8, 1962, the parties were required to submit memoranda on whether the additional income reflected in appellee's Income Tax Return for 1961 may be considered for the purpose of meeting the requirement of lucrative employment. After the parties had done so, the trial court rendered the decision mentioned heretofore. Thereafter, the State took the steps required for appeal purposes. Pending approval of the State's record on appeal, appellee filed another motion to re-open the case to afford him — and the State, if the latter so desired — an opportunity to produce additional evidence in his income for 1961. Again, appellee's motion was granted, and after the presentation of such additional evidence, the court issued its order of February 3, 1963 affirming its original decision of February 14, 1962.

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The evidence shows the following: that appellee was born in Amoy, China on June 30, 1929 and arrived at the Port of Manila on December 29, 1937 as son of a merchant; since then he resided at Nueva Street, Manila until 1941; from 1941 up to 1945 he resided at Dapitan Street, Sampaloc, Manila; he moved to Alvarado Street, the same city, sometime in 1945 and stayed there up to 1946; from 1946 up to March 14, 1961, he returned to and stayed at 473 Nueva Street, Manila, from where he transferred to 3013 Int. 85, Nagtahan Street, Manila, where he had been living up to the time of the hearing; he left for China in December 1946 and there married Kee Suat Ping on March 20, 1947, in Amoy, Province of Fukien, and returned to the Philippines in July 1947; left again for China in April 1948 returning to the Philippines only in March 1949; left again for Hongkong either in October or November 1953, returning to the Philippines two or three months thereafter; he left again for Hongkong in November or December 1954, returning after two months; he went again to Hongkong either in September or October 1955, returning to the Philippines in December of the same year; left again for Hongkong in September or October 1957, returning to the Philippines in December of the same year; left again in September or October 1958, returning to the Philippines in December of the same year ; left again for Hongkong in November 1959 and returned only in February 1960, this trip having been his last to visit some members of his family in China or in Hongkong; he has four children with his wife bearing the names of Liao Ket Hai, born on January 28, 1949, in China; Liao We Lip, born on December 26, 1949, in China; Liao Giok Lip, born on July 28, 1955, in Hongkong, and Liao Siy Chin, born on November 8, 1956, in Hongkong; at the time he filed his petition for naturalization, all his four children were residing in Hongkong and they came to the Philippines only on December 18, 1960, having been admitted as temporary visitors for a period of three months; upon their arrival appellee enrolled Liao Ket Hai, then eleven years old, and Liao We Lip, age ten, in Grade Four with the Crusaders' School in Ongpin, Manila; although they were admitted only as

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temporary visitors, the four children as well as appellee's wife had been living with him in his residence in Nagtahan Street since their arrival.

Appellee's evidence further shows that he was employed at the time of the filing of his application, with the Hong Moh Tea Firm located at 473 Nueva Street, Manila, at a monthly salary of P380.00.

Urging Us to reverse the appealed decision, the Solicitor General contends that the lower court erred in granting appellee Philippine citizenship in spite of the fact that:

1) He had not alleged in his petition all his former places of residence;

2) He had no lucrative occupation or income;

3) He had not sent his children of school age to recognized Philippine schools; and

4) He is not a person of irreproachable character, and lacks sincerety in his desire to embrace Philippine way of life.

To resolve this appeal, We need resolve only the first and second of the above enumerated issues.

On the matter of appellee's places of residence, paragraph 2 of his petition for naturalization alleges the following:

"2. My present place of residence is at No. 473 Nueva St., Manila formerly No. 423 Nueva St. and my former place of residence during the Japanese occupation was at Dapitan St., Quezon City."

The evidence shows, however, that aside from 473 (formerly 423) Nueva Street, Manila, and Dapitan Street, Quezon City, appellee also lived at Alvarado Street, Manila. He claims, however, that his failure to include and mention this place in his petition was due to the fact that he stayed there for a period of only twenty-five days. As against this, however, the State claims that the evidence of record shows that appellee stayed at that place from sometime in the year 1945 up to the year 1946.

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It will be noticed that, cross-examined on the matter of his places of residence, appellee testified that he had not resided in any other place except 473 Nueva Street, and 3013 Interior 85, Nagtahan Street, both of the City of Manila (t.s.n., pp. 99-100, August 31, 1961). Upon being questioned further, however, he disclosed that he had also resided at Dapitan Street, Quezon City from 1941 to 1945 and that in 1945 he moved to Alvarado Street (t.s.n., p. 102, August 31, 1961). His residence at Alvarado Street, Manila — which he did not disclose in his petition for naturalization — was formally admitted by him in his answers given to the Confidential Questionaire on Naturalization before the Manila Police Department on May 5, 1961 (Exh. 2, Government, pp. 68-74, Folder of Exhibits) where he made of record that he had stayed thereat "from 1945 to 1946."

As stated heretofore, appellee claims — and in this he was sustained by the trial court — that his residence at Alvarado Street was temporary in character. We believe, however, that residing in a particular place from 1945 to 1946 cannot be considered as "temporary residence" in the eyes of our laws on naturalization. In De Pek Long *vs.* Republic of the Philippines, G.R. No. L-18758, May 30, 1964, We reversed the decision of the Court of First Instance of Camarines Norte admitting the therein petitioner to Philippine citizenship, because of his failure to disclose in his petition his stay in Manila in the year 1956 although it was only *preparatory for his departure for the United States*. From this it may be clearly inferred that the temporary character of petitioner's residence at a particular place does not excuse him from alleging that place as one of his former places of residence, particularly in a case like the present where, upon the evidence before Us, appellee's stay could have been for a period of months. This view is in consonance with that expressed in Keng Giok *vs.* Republic , G.R. No. L-13347, August 31, 1961 and in Go Bok *vs.* Republic, G.R. No. L-16813, December 27, 1963. In Go Bok We held that the failure of the therein petitioner to disclose in his petition the fact of his residence at Tres de Abril and C. Padilla Streets,

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Cebu City, was fatal to his case in spite of his explanation to the effect that he honestly believed that it was not necessary for him to make such disclosure in view of the fact that he had already stated in his petition that he resided in Comercio Street which was very near the two streets omitted. It is clear, therefore, that We have consistently held that the petitioner in a naturalization case must strictly comply with the law (Section 7, Commonwealth Act 473) requiring the statement or disclosure of all his former places of residence because it is intended to give the State an opportunity to make such inquiries as may be necessary regarding his character and moral fitness (Keng Giok, supra; Lo *vs.* Republic, G.R. No. L-15919, May 19, 1961).

On the matter of appellee's lucrative employment, paragraph 3 of his petition for naturalization gives the sum of P3,500.00 to be, more or less, his average annual income during the three years preceding the filing of said petition. Testifying during the hearing held on August 31, 1961, appellee said that in 1961 his average income was P380.00 monthly in the form of salary as employee of Hong Moh Tea Firm (t.s.n., pp. 67-68, August 31, 1961). On cross-examination, he not only reiterated this statement but said further that, aside from said salary, he had no other source of income (*Idem,* pp. 103-104, August 31, 1961; t.s.n., pp. 139-141, September 20, 1961). This testimony finds confirmation in appellee's sworn application for clearance with the NBI dated April 4, 1961 (Exh. 1, Government, pp. 64-65, Folder of Exhibits), and in the answers given by him in the Confidential Questionnaire on Naturalization (Exh. 2, Government, pp. 68, 74, Folder of Exhibits) executed on May 5, 1961.

Quite obvious is the fact that the additional evidence which the trial court allowed appellee to introduce during the re-opening of the case was intended to prove that, for the year 1961, aside from his annual income already referred to, he had received representation allowance from Cortez Transportation Inc. in the amount of P2,000.00 and another allowance from People's Trading in the amount of P1,500.00. Such evidence,

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including the testimony of his supposed two other employers is, to say the least, of a highly suspicious character. It was clearly intended to cure the insufficiency of appellee's evidence presented prior to the re-opening of the case, which was not sufficient to show that he had a lucrative employment considering the fact that he had a wife and four children to support. That such evidence is of a highly suspicious nature is shown by the absence of readily acceptable explanation in the record of how, being a full time employee of Hong Moh Tea Firm who was paying a monthly salary of P380.00, appellee could still do or perform sufficiently important work to merit representation allowances from two other alleged employers. Then again, if it were true that appellee was also employed by Cortez Transportation Inc. and the People's Trading during the year 1961, why did he fail to mention this important fact in his original testimony and in his sworn statement before the NBI and the Manila Police Department?

Moreover, with particular reference to the sum of P1,500.00 allegedly received by appellee from the People's Trading, there is the particular circumstance that, according to his alleged employer, Li Ban Hok, the amount was "paid to him as a sort of gift" (t.s.n., pp. 35-37, August 24, 1962). If so, it could be considered good — if at all — only for the year 1961 and would be immaterial to show appellee's alleged lucrative employment after that year in the absence of definite assurance that he would continue to receive the same generous "gift" from his alleged employer in the years to follow.

Relevant to the matter under discussion are our decisions in Justo Tan *vs.* Republic, G.R. No. L-6013, March 30, 1963 and Keng Giok *vs.* Republic, *supra,* where We held that even the yearly income of P6,300.00 and P8,687.00 were not lucrative income where the petitioner in a naturalization case had a wife and four children to support.

In view of the foregoing, We no longer deem it necessary to consider the other issues raised by the State in its brief, the foregoing being sufficient for a reversal of the appealed decision.

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WHEREFORE, the decision appealed from is hereby reversed and set aside, with costs.

Concepcion, C.J., Reyes, J.B.L., Makalintal, Zaldivar, Fernando, Teehankee, Barredo, Villamor, and *Makasiar, JJ.,* concur.

Ruiz Castro, J., took no part.

[G.R. No. L-22443. May 29, 1971]

THE COMMISSIONER OF CUSTOMS, *petitioner, vs.* PHILIPPINE ACETYLENE COMPANY, and THE COURT OF TAX APPEALS, *respondents.*

SYLLABUS

1. **STATUTORY CONSTRUCTION; SECTION 6, REPUBLIC ACT NO. 1394; MEANING OF TERM "INDUSTRIES" CONFINED TO ACTIVITIES THAT TEND TO CREATE, PRODUCE OR MANUFACTURE.—** Since the term "industries" as used in the law for the second time is classified together with the terms "miners, mining enterprises, planters and farmers," the obvious legislative intent is to confine the meaning of the term to activities that tend to produce or create or manufacture, such as those of miners, mining enterprises, planters and farmers. The Tax Court's interpretation would lead to a patent inconsistency, in that while the first part of the law confines the exemption to new and necessary industries, another part would extend the exemption to all other industries, regardless of their nature, as long as they employ labor and capital for profit-making purposes. In granting the exemption, it would have been illogical for Congress to specify importations needed by new and necessary industries - as the term is defined by law - and in the same breath allow a similar exemption to all other industries in general.