

FIRST DIVISION

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

**IN THE MATTER OF THE PETITION FOR ADMISSION TO
PHILIPPINE CITIZENSHIP OF MANISH C. MAHTANI, MANISH C.
MAHTANI, PETITIONER, V. REPUBLIC OF THE PHILIPPINES,
RESPONDENT.**

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 5th Avenue, 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;
- (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;

(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, 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.

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 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