



Republic of the Philippines
Supreme Court
 Manila

SECOND DIVISION

REPUBLIC OF THE PHILIPPINES,
Petitioner,

G.R. No. 200983

- versus -

Present:

CARPIO, *Acting Chief Justice,**
 VELASCO, JR.,**
 DEL CASTILLO,
 MENDOZA, *and*
 LEONEN, *JJ.*

HUANG TE FU, a.k.a. ROBERT UY,
Respondent.

Promulgated:

18 MAR 2015 *MANCABALOG/Respeto*

x -----

DECISION

DEL CASTILLO, J.:

This case reiterates the rule in naturalization cases that when full and complete compliance with the requirements of the Revised Naturalization Law, or Commonwealth Act No. 473 (CA 473), is not shown, a petition for naturalization must be perfunctorily denied.

This Petition for Review on *Certiorari*¹ seeks to set aside 1) the November 29, 2011 Decision² of the Court of Appeals (CA) in CA-G.R. CV No. 91213 affirming the September 24, 2007 Order³ of the Regional Trial Court of Quezon City, Branch 96 in Nat. Case/Spec. Proc. No. Q-05-55251, as well as 2) the CA's March 7, 2012 Resolution⁴ denying petitioner's Motion for Reconsideration.⁵

* Per Special Order No. 1945 dated March 12, 2015.

** Per Special Order No. 1951 dated March 18, 2015.

¹ *Rollo*, pp. 14-38.

² *Id.* at 40-49; penned by Associate Justice Franchito N. Diamante and concurred in by Presiding Justice Andres B. Reyes, Jr. and Associate Justice Mariflor P. Punzalan Castillo.

³ *Id.* at 71-75; penned by Judge A fable E. Cajigal.

⁴ *Id.* at 51-52.

⁵ *Id.* at 53-55.

Factual Antecedents

On March 19, 2004, respondent Huang Te Fu, a.k.a. Robert Uy – a citizen of the Republic of China (Taiwan) – filed a sworn Declaration of Intent to Become [a] Citizen of the Philippines⁶ with the Office of the Solicitor General (OSG).

On April 27, 2005, respondent filed with the Regional Trial Court of Quezon City (trial court) a Petition for Naturalization,⁷ which was docketed as Spec. Proc. No. Q-05-55251 and assigned to Branch 96. The Petition states:

I apply for naturalization as citizen of the Philippines and to the Court, respectfully shows [sic]:

First: My full name is HUANG TE FU, also known as ROBERT UY;

Second: My places of residence were:
1982 1 Santiago Street, Malinta,
Valenzuela City
1982 to 1984 Biak na Bato, San Francisco
Del Monte, Quezon City
1984 to 1994 235 C 3rd Street, 10th Avenue,
Caloocan City
1994 to present 64-A Parklane Street,
Barangay Sangandaan, Project
8, Quezon City;

Third: My trade or profession is a Businessman engaged in the manufacture of zipper, in which I have been connected since 1992; and from which I derive an average monthly income of ₱15,000.00;

Fourth: I was born on the 15th day of August 1976 in Taiwan. I am at present a Citizen or subject of the Republic of China, under whose laws Filipinos may become naturalized citizens or subjects thereof [sic];

Fifth: I am married to a Filipino, IRENE D. CHAN, 28 years of age, having been born on 11 April 1977 at Manila, and with whom I have two (2) children, namely: ROCHELLE IVY C. HUANG, 3 years of age, who was born on 26 March 2002 at [sic] Quezon City; and REYNARD IVAN C. HUANG, 1 year of age, who was born on 25 February 2004 at [sic] Quezon City. My wife and two children are presently residing with me at 64-A Parklane Street, Barangay Sangandaan, Project 8, Quezon City;

Sixth: I arrived in the Philippines via China Airlines on the 13th of August 1982;

Seventh: I have filed my Declaration of Intent to Become a Citizen of

⁶ Id. at 63.

⁷ Id. at 67-70.

the Philippines with the Office of the Solicitor General on 4 March 2004, pursuant to and in compliance with Section 5 of Commonwealth Act No. 473, as amended;⁸

Eighth: I have resided continuously, for the last twenty three (23) years, in the Philippines since my arrival. I have received my primary education at Philippine Cultural High School; secondary education at Philippine Cultural High School; and finished my college education at Ateneo de Manila University with the degree of Bachelor of Science in Computer Science, respectively, which are schools recognized by the Government and not limited to any race or nationality;

Ninth: I am able to speak and write English and Filipino;

Tenth: I believe in the principle underlying the Philippine Constitution. I am of good moral character and have conducted myself in a proper and irreproachable manner during the entire period of my residence in the Philippines, in my relations with the constituted Government as well as with the community in which I am living. I have mingled socially with the Filipinos, and have evinced a sincere desire to learn and embrace the customs, traditions, and ideals of the Filipinos. I have all the qualifications required under Section 2, a special qualification under Section 3, by being married to a Filipino woman, and none of the disqualifications under Section 4 of Commonwealth Act No. 473;

I am not opposed to organized government or affiliated with any association or group of persons who uphold and teach doctrines opposing all organized governments. I am not defending or teaching the necessity or propriety of violence, personal assault, or assassination for the success and predominance of men's ideas. I am not a polygamist nor a believer in the practice of polygamy. I have not been convicted of any crime involving moral turpitude. I am not suffering from any mental alienation or incurable diseases. The nation of which I am a citizen or subject of is not at war with the Philippines. The country of which I am a citizen or subject of grants Filipinos the right to become naturalized citizens or subjects thereof;

Eleventh: It is my intention in good faith to become a citizen or subject of the Philippines and to renounce absolutely and forever all allegiance and fidelity to my foreign prince, potentate, state, or sovereignty, and particularly to the Republic of China of which at this time I am a citizen or subject. I will reside continuously in the Philippines from the date of the filing of my petition up to the time of my admission to the Philippine Citizenship;

Twelfth: I have not heretofore made any petition for citizenship to any Court;

Thirteenth: Mr. BENJAMIN A. MORALEDA, JR., of legal age, married, residing at 82-A Maginoo Street, Barangay Central, Quezon City, and Ms. BELLA RAMONA A. ANTONANO, of legal age, single, residing at 1 Ligaya Street, Mandaluyong City, who are both Filipinos, will appear and testify as my witnesses at the hearing of my herein petition.

Attached hereto and made an integral part of this petition are: (a) the

⁸ Or Commonwealth Act No. 473, The Revised Naturalization Law, approved June 17, 1939.

Original Certification of Arrival from the Bureau of Immigration (Annex “A”); (b) Declaration of Intent to Become a Citizen of the Philippines (Annex “B”); (c) Affidavit of the two witnesses (Annexes “C” and “D”); and (d) my two recent photographs (Annexes “E” and “E-1”).

WHEREFORE, petitioner prays that he be admitted a citizen of the Philippines.⁹

After trial, the trial court issued a September 24, 2007 Order¹⁰ granting respondent’s petition for naturalization, decreeing thus:

Petitioner¹¹ thereafter testified that he was born on August 15, 1976 in Taiwan; that his father, Huang Ping-Hsung, and mother, Huang Wen, Chiu-Yueh are both Chinese nationals; that he is the holder of Alien Certificate of Registration No. E062035 and Immigrant Certificate of Residence No. 259804; that he resided at Lin 4, Chienkuo Li, Panchiao City, Taipei County, Taiwan Province since his birth until he came to Manila, Philippines on August 13, 1982; that he first stayed at Santiago Street, Valenzuela City; that they transferred to Biak-na-Bato Street, San Francisco Del Monte and they later transferred to 23-C, 3rd Street, 10th Avenue, Caloocan City; that petitioner presently resides at No. 64-A Parklane Street, Barangay Sangandaan, Project 8, Quezon City; that he attended Philippine Cultural High School for his elementary and secondary education; that he attended Ateneo de Manila University where he took up Bachelor of Science in Computer Science.

When petitioner graduated from College in the year 2000, he worked as General Manager of MIT Zipper, a company owned by the family of the petitioner; that as a businessman he conscientiously files Income Tax Returns; that he is presently married to Irene Chan, a Filipino citizen on October 01, 2000; that he has two children namely, Rochelle Ivy C. Huang, 3 years old, and Reynard Ivan C. Huang, 1 year old and that he and his family are presently residing at 64-A Parklane Street, Barangay Sangandaan, Project 8, Quezon City.

Petitioner further alleged that he believes in the principles underlying the Philippine Constitution. He had conducted himself in a proper, irreproachable manner during his entire period of residence in the Philippines in his relations with the constituted government as well as with the community in which he is living. These allegations are evinced by the clearances petitioner was able to secure from the Philippine National Police, National Bureau of Investigation, Office of the Clerk of Court – Regional Trial Court, Quezon City, and the Office of the City Prosecutor. He has mingled socially with the Filipinos, and have [sic] evinced a sincere desire to learn and embrace the customs, traditions, and ideals of the Filipinos.

Petitioner further alleged that he is not a polygamist nor a believer in the practice of polygamy. He has not been convicted of any crime involving moral turpitude. He is not suffering from any mental alienation or any incurable or contagious disease. The nation of which he is presently a citizen or subject of, is not at war with the Philippines. He is not opposed to organized government or

⁹ *Rollo*, pp. 67-69.

¹⁰ *Id.* at 71-75.

¹¹ Herein respondent.

affiliated with any association or group of persons who uphold and teach doctrines opposing all organized governments. He has all the qualifications required and none of the disqualifications under Commonwealth Act No. 473, as amended.

Moreover, petitioner's intention to become a citizen of the Philippines is being done in good faith, and to renounce absolutely and forever all allegiance and fidelity to any foreign state, prince, potentate or sovereignty and particularly to the Chinese Government of which at this time he is a citizen and subject, and that petitioner shall reside continuously in the Philippines from the date of filing of this petition up to the time of [his] admission to the Philippine Citizenship.

Based on the foregoing, the Court believes that the petitioner was able to establish by sufficient evidence, both testimonial and documentary, that he has all the qualifications and none of the disqualifications provided for under the law which will warrant the granting of the relief being prayed for.

ACCORDINGLY, therefore, the petition for admission as citizen of the Philippines is hereby GRANTED.

This decision shall become executory after two (2) years from its promulgation and after the Court, after hearing, with the attendance of the Solicitor General or his representative, is satisfied, and so finds that during the intervening time the applicant has (1) not left the Philippines, (2) dedicated himself continuously to a lawful calling or profession, (3) not been convicted of any offense or violation of government[-]promulgated rules, or (4) committed any act of [sic] prejudicial to the interest of the nation or contrary to any government renounced [sic] policies.

SO ORDERED.¹²

Ruling of the Court of Appeals

Petitioner filed an appeal with the CA, which was docketed as CA-G.R. CV No. 91213. Petitioner contended in its Appellant's Brief¹³ that respondent may not become a naturalized Filipino citizen because: 1) he does not own real estate in the Philippines; 2) he does not have some known lucrative trade, profession or lawful occupation; 3) he is not gainfully employed, as he merely worked in the business owned by his family and was merely given allowances by his parents for the daily expenses of his family; 4) in an August 2001 Deed of Sale¹⁴ covering a parcel of land in Antipolo City he and his wife supposedly purchased, respondent falsely misrepresented himself as a Filipino citizen, thus exemplifying his lack of good moral character; 5) his income tax returns for the years 2002, 2003 and 2004 reveal that his actual monthly income differs from his monthly income as declared in his petition for naturalization, leading to the conclusion that either he is evading taxes or concealing the truth regarding his

¹² *Rollo*, pp. 73-75.

¹³ *CA rollo*, pp. 45-62.

¹⁴ *Rollo*, p. 118.

income; and 6) on cross-examination by petitioner, he could not cite any of the principles underlying the Philippine Constitution which he is supposed to believe in.

In a short Comment/Opposition¹⁵ to petitioner's brief, respondent admitted that while "he was merely made to sign the Deed of Sale" which falsely represented him as a Filipino citizen, he "had nothing to do with the preparation" thereof and was "unaware" that his citizenship was even indicated therein – "he just signed the document as requested by the broker so that the property will be registered in the name of his wife;" that the discrepancy between his income declarations in his tax returns and the declared income in his petition for naturalization came to light and resulted from the fact that "he does not personally file his income tax returns and that he merely received salaries in the range of ₱15,000.00 per month considering that he is employed in a family corporation;" that "most of his expenses are taken care of by his parents who own the corporation," and this has been explained during his cross-examination; that while petitioner claimed that he could not cite any underlying principles of the Constitution, he was not confronted by the former about these principles during the proceedings; and that petitioner's opposition is based merely on conjecture and particular portions of the evidence which do not represent the whole context of the proceedings.

On November 29, 2011, the CA issued the assailed Decision, pronouncing thus:

First off, an examination of the evidence presented during the proceedings below shows that the petitioner-appellee¹⁶ has been engaged in some lucrative trade or lawful occupation. He works as general manager in their family-owned business, Crown Shipper Manufacturer and Trading Corporation, a zipper manufacturing company employing workers mostly coming from the province.

Prior to his appointment as general manager, petitioner-appellee has also been working in the family's business before his parents turned over the management of its affairs. This is evidenced by the increase in the declared gross income of the petitioner-appellee in his Income Tax Returns filed for the years 2002, 2003, 2004 and 2005. The extent of the operations of the petitioner-appellee's family business and his involvement in the management thereof are corroborated by the testimonies of Atty. Benjamin Moraleda and Atty. Bella Ramona Antonano, both friends of the Huang family and the petitioner-appellee since 1987 and 1994, respectively. Both witnesses also testified that the petitioner-appellee possessed all the qualifications and none of the disqualifications to become a naturalized citizen of the Philippines.

Secondly, the Solicitor General also averred that the petitioner-appellee failed to conduct himself in a proper and irreproachable manner during his entire

¹⁵ CA *rollo*, pp. 104-107.

¹⁶ Herein respondent.

stay or residence in the Philippines. It noted that the petitioner-appellee stated in his petition that he earns an average of ₱15,000.00 per month but his declared gross income for 2002 and 2003 indicated that he earned ₱120,000.00 annually while in 2004, his annual gross income was ₱210,000.00. The Solicitor General contended that because of the petitioner-appellee's failure to divulge his true income, his moral character has been tainted.

We hold otherwise.

Absent a clear and unmistakable showing that the petitioner-appellee knowingly and deliberately filed a fraudulent return with intent to evade tax or that he has concealed the truth in his income tax returns, the presumption that the latter has regularly filed his return prevails. The petitioner-appellee has, in fact, explained before the trial court that his salary is not exactly fixed; sometimes he earns more or sometimes less than his estimated or average monthly earnings which could well be between ₱15,000.00 to ₱18,000.00. He even testified that he is not included in the payroll since his parents own the company and his salaries are handed to him by his parents.

In the case of *Republic of the Philippines v. Court of Appeals and Loh Khuan Fatt*, the Supreme Court did not agree with the argument of the Solicitor General that there had been a willful failure on the part of the applicant to disclose the petitioner's true income, thereby tainting his moral character. The discrepancy between the petitioner's estimate of his income in his application and that declared by him during his direct testimony should not be taken against him as an indication of intent to evade payment of taxes. x x x

x x x x

Lastly, the Solicitor General argued that petitioner-appellee is disqualified from becoming a citizen of the Philippines because he could not even cite any of the principles underlying the Constitution during cross-examination x x x.

x x x x

We agree with the observation of the petitioner-appellee that the oppositor's representative during the cross-examination was actually asking the petitioner-appellee to recite what these underlying principles of the Constitution are in a manner which a law professor would normally ask his Political Law students. Not being able to enumerate the principles in verbatim does not necessarily mean that one does not believe in the Constitution. What is important is that the petitioner-appellee declared under oath that he believes in the principles underlying the Constitution, and that he had no derogatory or criminal record which would be a clear violation of the law of the land. Apparently, during cross-examination the oppositor-appellant did not confront the petitioner-appellee of the principles which it thought the latter does not believe in.

WHEREFORE, the appeal is DENIED and the Decision dated September 24, 2007 of the Regional Trial Court of Quezon City, Branch 96 in Naturalization Case No. Q-05-55251 is AFFIRMED.

SO ORDERED.¹⁷

Petitioner moved for reconsideration, but in its March 7, 2012 Resolution, the appellate court stood its ground.

Issue

Thus, the instant Petition was filed, raising the following issue:

WHETHER X X X RESPONDENT X X X HAS DULY COMPLIED WITH THE RIGID REQUISITES PRESCRIBED BY COMMONWEALTH ACT NO. 473, OTHERWISE KNOWN AS THE REVISED NATURALIZATION LAW, AS TO ENTITLE HIM TO BE ADMITTED AS A CITIZEN OF THE PHILIPPINES.¹⁸

Petitioner's Arguments

In its Petition and Reply¹⁹ seeking the reversal of the assailed CA dispositions as well as the denial of respondent's petition for naturalization, petitioner argues that respondent failed to prove that he is engaged in a lucrative trade, profession or lawful occupation; that respondent's admission during trial that he is not even in the payroll of his employer belies his claim that he is the general manager thereof, as well as his claim that he is engaged in a lucrative trade; that respondent's declared monthly income is not even sufficient for his family, much less could it be considered "lucrative;" that respondent's admission that he received allowances from his parents to answer for the daily expenses of his family further proves the point that he does not have a lucrative trade; that the monthly income declared in respondent's petition for naturalization could not be reconciled with the incomes stated in his annual tax returns; that the inconsistencies in respondent's testimonial and documentary evidence point to the fact the he could either be evading taxes or concealing the truth regarding his income, and indicates that he does not possess the requisite good moral character; that respondent's act of falsely declaring himself a Filipino citizen in the August 2001 deed of sale proves lack of good moral character and defiance of the constitutional prohibition regarding foreign ownership of land; and that respondent has exhibited lack of knowledge of the underlying principles of the Philippine Constitution.

Respondent's Arguments

In his Comment,²⁰ respondent reiterates that the inconsistencies in his

¹⁷ *Rollo*, pp. 44-48.

¹⁸ *Id.* at 22.

¹⁹ *Id.* at 132-137.

²⁰ *Id.* at 123-128.

income tax returns and declarations during the naturalization proceedings are explained by the fact that he does not personally file his income tax returns; that his monthly salary is not fixed; that most of his expenses are taken care of by his parents who own the zipper manufacturing business which employs him; that the Antipolo property was not titled in his name, but in the name of his wife, and the title thereto merely describes and indicates that the owner – his wife – is married to him; that he was merely made to sign the deed of sale, and he had no hand in its preparation – nor was he aware that his citizenship was indicated therein; and that as he was not a law student, he could not at the trial be expected to recite *verbatim* and specifically the underlying legal principles of the Constitution, which is what petitioner expected him to do at the time.

Our Ruling

The Court finds for petitioner.

In *Republic v. Hong*,²¹ it was held in essence that an applicant for naturalization must show **full and complete compliance** with the requirements of the naturalization law; otherwise, his petition for naturalization will be denied. This *ponente* has likewise held that “[t]he courts must always be mindful that naturalization proceedings are imbued with the highest public interest. Naturalization laws should be rigidly enforced and strictly construed in favor of the government and against the applicant. The burden of proof rests upon the applicant to show full and complete compliance with the requirements of law.”²²

Section 2 of the Revised Naturalization Law or CA 473 requires, among others, that an applicant for naturalization must be of good moral character and must have some known lucrative trade, profession, or lawful occupation. In regard to the requirement that the applicant must have a known lucrative trade, this *ponente* declared:

Based on jurisprudence, the qualification 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. 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 one’s becoming the object of charity or a public charge.”** His income should permit **“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.”**

²¹ 520 Phil. 276, 285 (2006).

²² *Republic v. Ong*, G.R. No. 175430, June 18, 2012, 673 SCRA 485, 498.

Moreover, it has been held that in determining the existence of a lucrative income, the courts should consider only the applicant's income; his or her spouse's income should not be included in the assessment. The spouse's additional income is immaterial "for under the law the petitioner should be the one to possess 'some known lucrative trade, profession or lawful occupation' to qualify him to become a Filipino citizen." Lastly, the Court has consistently held that the applicant's qualifications must be determined as of the time of the filing of his petition.²³ (Emphasis supplied)

From the above, it may be concluded that there is no basis for the CA finding that respondent is engaged in a lucrative trade. Indeed, his supposed income of ₱15,000.00 to ₱18,000.00 per month as found by the CA is not enough for the support of his family. By his own admission, most of his family's daily expenses are still shouldered by his parents who own the zipper manufacturing business which employs him. This simply means that respondent continues to be a burden to, and a charge upon, his parents; he lives on the charity of his parents. He cannot support his own family on his own.

Indeed, it is even doubtful that respondent is carrying on a trade at all. He admitted during trial that he was not even listed or included in the payroll of his family's zipper business. If this is the case, then he may not be considered an employee thereof. One of the most effective pieces of evidence to prove employment – aside from the employment contract itself and other documents such as daily time records²⁴ – is a worker's inclusion in the payroll. With this admitted fact, one may not be faulted for believing that respondent's alleged employment in his family's zipper business was contrived for the sole purpose of complying with the legal requirements prior to obtaining Philippine citizenship.

On the other hand, even assuming that respondent was indeed employed by his parents, his non-inclusion in the payroll **for all the years he has worked in his parents' business**²⁵ suggests – as correctly argued by petitioner – an intent to evade taxes or to conceal the true nature of his employment and the amount of his salary or income. It is concealment of the truth; an attempt to circumvent with impunity the tax laws, labor laws relative to the employment of aliens, and other laws that would otherwise regulate respondent's actions during his stay in this country. Indeed, without payroll records, it can never be said that respondent works for his parents' zipper business. If such is the case, then respondent is not required to state in his income tax return – as is the case – his employer and what he actually receives as salary therefrom; he is free to conveniently declare any amount of income in his tax returns.

Either way, respondent's deliberate non-inclusion in the payroll of his

²³ Id. at 499-500.

²⁴ See *Ang v. San Joaquin, Jr.*, G.R. No. 185549, August 7, 2013, 703 SCRA 269, 287.

²⁵ Or since 2000.

parents' business can have only the most unpleasant connotations. And his consent to be part of such scheme reflects negatively on his moral character. It shows a proclivity for untruthfulness and dishonesty, and an unreserved willingness and readiness to violate Philippine laws.

The appellate court's reliance upon the case of *Republic v. Court of Appeals*²⁶ is misplaced. In that case, there was only a discrepancy between the applicant's estimate of his income in his application and that declared by him during his direct testimony. In the present case, respondent is not at all listed on the payroll of his parent's business, where he is supposed to be its general manager. As a result, there is absolutely no basis for the correct determination of his income; instead, he invites Us to conveniently rely on his income tax returns and his unilateral declarations. As We have earlier said, if We are to believe them, then still, they are insufficient to generate a conclusion that respondent is carrying on a lucrative trade; he cannot support his family from his declared income.

Moreover, respondent's admitted false declaration under oath contained in the August 2001 deed of sale that he is a Filipino citizen – which he did to secure the seamless registration of the property in the name of his wife – is further proof of respondent's lack of good moral character. It is also a violation of the constitutional prohibition on ownership of lands by foreign individuals.²⁷ His defense that he unknowingly signed the deed is unacceptable. First of all, as a foreigner living in a foreign land, he should conduct himself accordingly in this country – with care, circumspect, and respect for the laws of the host. Finally, as an educated and experienced businessman, it must be presumed that he acted with due care and signed the deed of sale with full knowledge of its import.²⁸

Having decided in the foregoing manner, We must conclude the instant case and disregard the other issues and arguments of the parties; they are deemed irrelevant and will not alter the conclusion arrived at. As far as this Court is concerned, respondent has failed to satisfy the law which renders him completely undeserving of Filipino citizenship.

WHEREFORE, the Petition is **GRANTED**. The November 29, 2011 Decision and March 7, 2012 Resolution of the Court of Appeals in CA-G.R. CV No. 91213 are **REVERSED AND SET ASIDE**. The September 24, 2007 Order of the Regional Trial Court of Quezon City, Branch 96 in Nat. Case/Spec. Proc. No. Q-05-55251 is likewise **ANNULLED** and **SET ASIDE**, and the respondent's Petition for Naturalization in said case is **DISMISSED**.

²⁶ 354 Phil. 733 (1998).

²⁷ CONSTITUTION, Article XII, Section 7. – Save in cases of hereditary succession, no private lands shall be transferred or conveyed except to individuals, corporations, or associations qualified to acquire or hold lands of the public domain.

²⁸ See *Development Bank of the Philippines v. National Merchandising Corporation*, 148-B Phil. 310 (1971).

SO ORDERED.


MARIANO C. DEL CASTILLO
Associate Justice

WE CONCUR:


ANTONIO T. CARPIO
Associate Justice
Chairperson



PRESBITERO J. VELASCO, JR.
Associate Justice


JOSE CATRAL MENDOZA
Associate Justice


MARVIC M.V. F. LEONEN
Associate Justice

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.


ANTONIO T. CARPIO
Acting Chief Justice