

**IN THE MATTER OF THE PETITION OF TAN CHONG YAO ALIAS
JACINTO TAN TO BE ADMITTED A CITIZEN OF THE PHILIPPINES.
TAN CHONG YAO ALIAS JACINTO TAN, PETITIONER AND APPELLEE,
VS. REPUB...**

G. R. No. L-5074. March 03, 1953

Ponente: MONTEMAYOR, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/3b4c862d881c/>

MONTEMAYOR, J.:

The Republic of the Philippines thru the Solicitor General is appealing from a decision of the Court of First Instance of Quezon City granting the application of Tan Chong Yao alias Jacinto Tan for naturalization, after finding him to possess all the qualifications required by the Revised Naturalization Law and none of the disqualifications specified therein, and that he is consequently entitled to become a Filipino citizen. The appeal is based on two grounds, namely: (1) that the applicant does not speak and write English or Spanish in addition to his ability to speak and write Tagalog, and (2) that having an income averaging P3,600 a year, he has not filed any income tax return or paid any income tax; neither has he secured the additional Residence Certificate Class "B" notwithstanding the fact that he owns real estate assessed at P25,000; and that because of his failure to pay these taxes it cannot be said that he had conducted himself in a proper and irreproachable manner in his relations with the constituted Government.

The trial court made a detailed statement of facts, which facts support his application and entitle him to naturalization. We could well adopt that statement. However, in view of the appeal of the Government, and to assure as far as possible a correct appreciation of the facts in the case, at least from the point of view of the Government, we accept and reproduce the statement of facts made by the Solicitor General himself:

"The appellee, Tan Chong Yao alias Jacinto Tan was born on March 24, 1903, in Amoy, China and at present, is a citizen of the Republic of China (p. 21, t. s. n.; par. 4 of the petition, p. 2, Record on Appeal). He came to the Philippines in December, 1913, and since then, has never left the country (pp. 22, 23, t. s. n.). During his residence in the Philippines, appellee engaged himself as a fruit vendor and now operates a 'sari-sari' store (pp. 20, 34-35, t. s. n.). He also owns a house and lot located in Bacon Street, Quezon City, assessed at P25,000, which is now being rented (pp. 23, 24, 83, t. s. n.). Said property is registered in his wife's name (pp. 30-31, t. s. n.). From the sales in his stores and house rentals, appellee averages a monthly income of P300 (pp. 20, 23, t. s. n.). In spite of this, however, neither the appellee nor his wife had ever in their lifetime filed the required 'income tax return', nor have they ever secured the additional 'Residence Certificate, Class "B" (p. 32, 46, 49, t. s. n.).

"Appellee married Candelaria Say of Manila, in 1927, and has, by this union nine children, all born in the Philippines on the dates set opposite their respective names, and except for the youngest child Pepe who is below school age, all of them are attending schools, as follows: (Here follows the list of the names, date of birth and schools being attended by the nine children of the applicant).

"Appellee further testified that he believed in the principles underlying the Philippine Constitution; that he has

conducted himself in a proper and irreproachable manner in relation with the constituted Government as well as with the community in which he lives; that he has mingled socially with Filipinos and has embraced their customs; that he was not opposed to organized government or affiliated with any association or group of persons who uphold and teach doctrines opposing all organized government; that he did not defend or teach the necessity or propriety of violence, personal assault, or assassination for the success and predominance of men's ideas; that he was not a polygamist nor a believer in the practice of polygamy; that he has never been convicted of any crime involving moral turpitude; that he was not suffering from any incurable and contagious disease; and that it was his sincere desire to become a Filipino citizen (pp. 24-27, 39-45, t. s. n.).

As regards the ability of the applicant to speak and write Spanish which the Solicitor General challenges, we have read the transcript of the stenographic notes taken of the applicant's testimony and we find the following questions and answers when he was cross-examined by Solicitor Antonio Torres of the Solicitor General's Office:

"Mr. Torres:

Q.

Do you not know any English?

A.

No, sir.

Q.

You said you speak Spanish a little?

A.

I can understand a little but cannot speak it well.

Q.

You know how to write Spanish a little?

A.

Only a little.

Q.

I would like to test your ability to write Tagalog. Will you please write this sentence, "Ibig kong manirahan sa Filipinas habang buhay."?

On direct examination the applicant said that as stated in his application, he could talk a little Spanish although he could not express himself very well in it and according to the portion of the cross-examination above reproduced, he could also write Spanish a little. The extent of that ability to speak and write Spanish is not known, and if the Solicitor representing the Government wanted to satisfy himself as to its sufficiency, he could have made a test of it while applicant was on the witness stand under cross-examination, as he made the test of applicant's ability to write Tagalog, but he did not. In the absence of any evidence to the contrary, we shall assume that his little ability to speak and write Spanish was sufficient for purposes of naturalization. After all, as the trial court says in its

decision, the law does not require that an applicant should write and speak English or Spanish perfectly.

With respect to the failure of applicant and his wife to file an income tax return and secure Residence Certificate Class "B", the applicant and his wife claim that they did not know that that was required. The Solicitor General submits that ignorance of the law excuses no one. We agree with the Solicitor General in his statement of the legal principle but disagree with him as to its applicability to the applicant to the extent of denying his application for naturalization on that score alone. It will be remembered that the applicant has nine children, all minors and aside from his ignorance of the requirement about filing income tax return when one's income exceeds P1,800 a year, he may have assumed that because he had nine minor children, he would, not be required to pay any income tax anyway. Besides, it is not shown that his failure to file an income tax return was deliberate or intentional to cheat the Government of revenue, because as already stated, even if he had filed a return, because of exemptions, he, could not have been required to pay any income tax.

In the present case we are quite favorably impressed by the fact that since his arrival in the Philippines in 1913 applicant had not left the Islands even once to go back to China even for a short vacation. Eight of his nine children who are of school age had been attending not a Chinese School but the University of Santo Tomas and public schools maintained by the Government. In the house the applicant talks to his children only in Tagalog, as a result of which, said children do not understand, much less speak Chinese. All these things warrant the belief that the applicant harbors no intention of eventually going back to China or to maintain his allegiance to the Government of his native land, but that on the contrary, he has come to this country for good, identified himself with its people and adopted the Filipino way of life not only for himself but also for his children, and that one can well expect him to be a good Filipino citizen.

In view of the foregoing, the decision appealed from is hereby affirmed. No costs.

Paras, C. J., Feria, Pablo, Bengzon, Padilla, Tuason, Reyes, Jugo, Bautista Angelo, and Labrador, JJ., concur.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.