

IN THE MATTER OF THE PETITION OF JESUS YAP TO BE ADMITTED AS A CITIZEN OF THE PHILIPPINES. JESUS YAP, PETITIONER AND APPELLANT VS. REPUBLIC OF THE PHILIPPINES, OPPOSITOR AND APP...

G.R. No. L-21192. November 29, 1965

Ponente: CONCEPCION, J.

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CONCEPCION, J.:

On January 30, 1960, decision was rendered by the Court of First Instance of Manila granting the petition for naturalization as citizen of the Philippines of appellant Jesus Yap, who on March 9, 1962, moved that he be allowed to take his oath of allegiance. After due hearing this motion was denied, whereupon, petitioner interposed the present appeal.

The order appealed from, refusing to allow petitioner to take said oath, was based upon the finding of lack of good moral character on his part, in view of the fact that, subsequently to the rendition of the decision in his favor and prior to the aforesaid hearing, or since November, 1960, he had lived with Ligaya Jose, as his wife, without the benefit of clergy, and that, in his income tax return for 1960, he declared that Ligaya was his wife - although they were not married until January 7, 1961 - and claimed the corresponding exemption for married persons, to which he was not entitled until 1961.

Appellant maintains that said pre-marital cohabitation is not sufficient to impair his moral character to the point of affecting his qualification to be naturalized as a citizen of the Philippines, and that the statement in his income tax return for 1960 was not intended to deceive or perpetrate a fraud or an intentional wrong, calculated to injure others.

Regardless of the degree of immorality that extramarital relations must entail to effectively impair the qualification of a person to be naturalized, it is obvious that the statement in petitioner's income tax return for 1960, to the effect that he was then married, is not merely an innocent mistake, but a deliberate misinterpretation, which may constitute perjury, as well as a violation of the Internal Revenue Code, for in said return, he claimed the statutory exemption of P3,000 for married persons or heads of family, thus evincing a serious flaw in his moral fiber justifying the order appealed from, which is accordingly, affirmed, with costs against the petitioner. It is so ordered.

Bengzon, C. J., Bautista Angelo, Reyes, J. B. L., Dizon, Regala, Makalintal, Bengzon, J. P., and Zaldivar, JJ., concur.

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