

**IN THE MATTER OF THE PETITION TO BE ADMITTED A CITIZEN OF
THE PHILIPPINES, VICENTE TIU TUA PI, PETITIONER-APPELLEE, VS.
REPUBLIC OF THE PHILIPPINES, OPPOSITOR-APPELLANT.**

G.R. No. 20909, May 24, 1967

Ponente: SANCHEZ, J.

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SANCHEZ, J.:

On petition for naturalization filed on April 29, 1961. The lower court found for petitioner, declared him a naturalized Filipino citizen.[1] The Republic appealed.

The judgment must be reversed.

The 22-year old petitioner, single, avers in his petition that his "average annual income" is P1,500.00, "presently" increased to P2,400.00 per annum. He added that he enjoyed free board and lodging with "a little allowance for representation and traveling expenses, as the occasion demands." Because, he is assistant manager of Nanding Candy Station in Iloilo City. At the trial, however, he made an eleventh-hour effort to beef up his income by stating that he is also an insurance agent for Baranda Associates. He listed down his commissions thus: 1959 - P2,520.00; 1960 - P2,570.75; 1961 - P1,870.20. These commissions were reflected in his income tax returns for 1959, 1960 and 1961, all of which he belatedly filed only on July 5, 1962, after the trial of this case had commenced. This evidence does not command respect. Even so, commissions are not considered as income for purposes of the present petition - they are contingent and speculative.[2] And, petitioner does not meet with the requirement of lucrative income. Citation of authorities is unnecessary to show this point.

We need not discuss the other points raised in the Republic's brief.

Judgment reversed; petition for naturalization denied. Costs against petitioner.

SO ORDERED.

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

[1] Naturalization Case 165, Court of First Instance of Iloilo.

[2] Tan vs. Republic, L-22207, May 30, 1966, citing cases; Lim vs. Republic, L-22437, June 21, 1966, citing cases.

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