May the wonderful moon of Lord Caitanya, a moon that reveals the eternal form of the Supreme Personality of Godhead, a moon that creates great waves in the flooding ocean of transcendental bliss, a moon that taught the truth to Rupa Gosvami and Sanatana Gosvami, a moon that removes the darkness, rise in our hearts.

Evidence is needed to understand the truth. The philosopher Carvaka accepts only the evidence of direct sense perception (pratyaksa). The Vaisesika philosophy accepts both sense perception and logic (anumana). Patanjali and pseudo—Kapila accept sense-perception, logic, words and analogies (upamana). The mimamsakas accept sense perception, logic, words, analogies and also inference (arthapatti) and the impossibility of non existence (anupalabdi). The followers of the Puranas accept sense perception, logic, words, analogies, inference and the impossibility of none existence and tradition (aihitya) and equivalence (sambhava) as well. We see all these as evidence for the truth. In this way there are eight kinds of evidence to find the truth: sense perception, logic, words, analogies, inference, the impossibility of non existence, tradition and equivalence.

In sense perception, which is the lowest kind of evidence, one says, ‘I see it with my own eyes.’ Then there is logic. One may see smoke rising from a mountaintop. Even though one cannot see any fire, by logic one knows a fire exists.

Now we will consider words. Words may be ordinary, such as the statement ‘Five trees grow on the riverbank’, or words may also be the words of the Vedas, like the statement ‘They who wish to go to Svargaloka should perform agnistoma-yajna.’ One may also see how one thing is like another. That is called analogy. An example of that is the statement ‘An ox is something like a cow’.

One may also infer one thing from another. Hearing the words, ‘Chubby Devadatta passed the whole day without eating’, one may infer that perhaps he eats
at night.

In the impossibility of non existence, one may understand, ‘In this situation it is not possible a pot is not present.’ In this way one surmises the pot’s existence. In equivalence one may think, ‘Ten is automatically included within a hundred. Therefore, if a hundred are present, then ten are also present within it.’

Tradition is a common understanding. An example is a commonly accepted statement, like the statement, ‘A yaksā lives under that banyan tree.’ Another example is the raising of ten fingers to signify ten pots or other objects. In this way there are various kinds of evidence.

4 Among these different kinds of philosophers, Carvaka, who accepts only direct perception as evidence, says, ‘A bewildered fool who is full of doubts cannot understand the truth. Therefore one should not accept the opinions of others, for they may only be bewildered fools who are full of doubts and who cannot understand the true situation even when they see it with their own faulty eyes. If such persons try to talk about things beyond the material world, intelligent persons will not believe anything they say.”

5 However, in speaking these words Carvaka, even though unwillingly, uses the tools of logic. Therefore he becomes the object of laughter. ‘O Carvaka who accepts only direct sense perception as evidence, why do you sadly sigh as you suspect your wife is pregnant from her paramour?’ A person who never accepts the word of others, thinking others unreliable fools, and who never accepts the process of logic, of deducing one thing from another, must, because he has abandoned all other sources of knowledge, nevertheless accept the statements of others as truth.

6 Words (sabda) and analogies (upamana) are two different kinds of evidence. The vaisesika philosophers accept analogies as evidence. Analogies are different from logic. This we will explain later. Direct perception, logic, and words are the first kinds of evidence. Analogies and the other kinds of evidence are in a different category. His the vaisesika philosophers say.

7 In analogy an ox may be compared to a cow. The words ‘An ox is like a cow’ use the tools of logic. An intelligent person must consider how an ox and a cow are similar. This uses logic. Also, this person must have with his eyes seen how an ox and a cow are similar. This uses direct perception. Therefore an analogy cannot be considered in a category separate from logic and direct perception.

8 (Now inference will be considered). A person who does not eat during the daytime will not remain chubby if he does not eat at night. Therefore the thought ‘His chubbiness is evidence that he eats at night’ uses the tools of logic. Because this person is chubby, one thinks, ‘He must eat at night. If he does not eat at night, and again he fasts during the day, then he cannot remain chubby.’ A person who fasts both day and night cannot remain chubby. Therefore inference also uses the tools of logic.
9 The impossibility of non existence is also not a separate kind of evidence. To assume that it is impossible that a pot or other object not be present implies that one has with one's eyes seen the situation that demands the pot's presence. Therefore the evidence called 'impossibility of non existence' is not different from direct perception. Equivalence, where one says, 'Ten is automatically included within a hundred', makes use of the tools of logic. Tradition does not become a source of evidence if faith in the speaker is absent. Therefore tradition is also included within the evidence of scripture. Ultimately there are only three kinds of evidence: direct perception, logic and scripture. Persons who wish to find the pure truth accept these three as the true kinds of evidence.

10 Sense perception can perceive only what is nearby and gross. It cannot perceive things very near or very far away. For example, the eyes have only limited power to see a bird flying in the sky. Neither can the eyes see the mascara with which they are decorated. Even gross things, when they are present in the mind, cannot be seen with the external senses. Therefore one may say, 'With my eyes I cannot see the thoughts of my mind'. Sense perception cannot perceive things that are hidden or eclipsed or overpowered by other things, or invisible, or the original ingredients of a blend. In this way with the eyes one cannot see the stars in the daytime for they are overpowered by the sunshine. Nor can one see milk's potential to become yoghurt. Nor can one see the clouds raining on the middle of the ocean. Nor one can see the atom.

11 The senses sometimes fail to see even what is very close. For example, it may be said, 'With his unaided eyes Yajnadatta cannot see that his head was shaved by the trick of a magician with mystic powers.' Even when it cannot be seen directly by the senses, the truth can often be inferred from certain symptoms. This is the use of logic. In this way when one sees smoke on a mountain one may infer the existence of a fire, and when that smoke is followed by a rainfall, one may infer that the rain extinguished the fire.

12 When sense perception and logic both fail, other tools may be used to know the truth. In some situation the nature of the words themselves reveals the truth. Thus the mountains named Himalaya reveal by their name that snow (hima) is present on them. Also, the word 'ratnalaya' (storehouse of jewels) implies that jewels are present at such a place. Also, the jewel Suryakanta tells us by its name that it bursts into flames when exposed to sunlight. The evidence that sound gives in this way is independent of both sense perception and logic. That evidence is not established by sense perception or logic nor is it refuted by them. Sound is thus our kind friend and counsellor. With its help we can see what otherwise would be invisible to us.

13 Thus in a certain situation one may be told 'You are the tenth person.' The hearer then knows, 'I am the tenth person.' In this way sound is a source of knowledge independent of either sense perception or logic. In this way sound can dispel illusion and establish truth.
A mantra physician may chant the mantra ‘sarpa-daste tvayi visam nasti’ (Although you were bitten by a snake, there is no poison in you), or the mantra ‘vahni-tapta angam vahni-tapena samyati’ (The limb hurt by fire is now soothed), or the mantra ‘sauvarnam-bhasitam snigdham’ (Now you are effulgent like gold), or the mantra ‘ekam evausadham tri-dosa-ghnam’ (The disease is cured by this medicine). The effectiveness of these mantras is manifest by the mantras themselves. That effectiveness is not refuted by sense perception or logic. It is by hearing that one learns ‘Fire is the medicine for cold weather.’ It is by hearing that one learns the properties of diamonds. One cannot understand those properties by ordinary sense perception simply by looking at them. By ordinary logic one may think, ‘Diamonds are stones that come from the earth. Stones are cut by iron. Therefore diamonds may be cut by iron.’ In this way by mere logic also one cannot know the truth of diamonds. It is by hearing from a knowledgeable person that one understands, ‘Diamonds cut iron’. As far as they are able, sense perception and logic may be the helpful friends of the evidence that comes from hearing. A person whose head has been shaved by the trick of a magician with mystic powers may not be aware of that fact, but a demigod in the sky may call down to him, ‘It is so.’ In the same way one may hear from a knowledgeable person, ‘Iron may cut ordinary stones, but it does not cut diamond’, or ‘fire soothes the suffering brought by cold weather’, or one may believe the words of a person who says ‘The smoke you saw on the mountain was indeed a fire, and that fire was indeed extinguished by the rain. I directly saw it all myself’. When one has no power to see directly, then it is best to hear a description from a reliable person. In this way, for example, from a learned astrologer one hears of one’s astrological chart, or of future solar eclipses, or of other like things.

Saintly persons accept that hearing the statements of scripture is the best way to attain knowledge. In the Sruti-sastra it is said: “I ask about the Supreme Personality of Godhead, who is described in the Upanisads. I person who does not know the teaching of the Vedas cannot understand Him.”

When philosophers meet and discuss philosophy they will never come to a conclusion that will answer their question, a conclusion they will all accept. For this reason one should know that those questions are answered only in the eternal Vedic scriptures. In the Sruti-sastra it is said: “The real truth is described by the words of the glorious, eternal Vedas.”

In the Smrti-sastra it is said: “The words spoken by the demigod Brahma in the beginning of creation are the words of the Vedas. Those words have neither beginning nor end. Those words are glorious and spiritual. From those words all the rules of religion have come.”

Because they are free from the four defects of mistakes, cheating, illusion, and imperfect senses, the words of the Vedas are perfect and faultless.
Sarvesvara-tattva-nirnayah—The Supreme Personality of Godhead

1 Now we will consider the topics of this book. These topics are five: 1. The Supreme Personality of Godhead, 2. The individual spirit soul, 3. The material nature, 4. Time, and 5. Action (karma). Now the first topic will be discussed. In the Sruti-sastra it is said:

“The Supreme Controller is a person. That highest person has all powers. He has all knowledge. He is supremely blissful. He has a host of transcendental qualities.”

“The Supreme is full of knowledge and bliss. He is eternal and full of knowledge. He knows everything. He knows everything. His every desire is at once fulfilled. It is at once fulfilled. He is a person, the highest person.”

In the Sruti-sastra it is also said:

“The Supreme Lord is the master of all. He was never born. He will never die.”

“We meditate on the Supreme Personality of Godhead. He is the controller of all other controllers, and He is the greatest of all the diverse planetary leaders. Everyone is under His control. All entities are delegated with particular power only by the Supreme Lord. They are not supreme themselves. He is also worshipable by all demigods and is the supreme direction of all directors. Therefore, He is transcendental to all kinds of material leaders and controllers and is worshipable by all. There is no one greater than Him, and He is the supreme causes of all causes.”* (Svetasvatara Upanisad 6.7)

“Of all that has a cause, He is the cause and the king. No one will ever become a king that rules over Him.”

2 In the Sruti-sastra it is said:

“Please know that the Supreme Personality of Godhead appears in this world by His own will. He is never born.”

In the Smrti-sastra (Bhagavad-gita 4.6) Lord Krsna says:

“Although I am unborn and My transcendental body never deteriorates and although I am the Lord of all living entities, I still appear in every millennium in my original transcendental form.”*

One who know this truth of the Lord attains liberation. In Bhagavad-gita (4.9) Lord Krsna says:

“One who knows the transcendental nature of My appearance and activities does not, upon leaving the body, take his birth again in this material world, but attains My eternal abode, O Arjuna.”*

3 Here someone may protest: Is it not true that Brahma, Siva and the other demigods are also masters of the world? To this we reply: Yes. It is true. The demigods are masters because they are very qualified and powerful. Still, Lord Krsna has supreme mastery. He is master of all the demigods. This is confirmed in Svetasvatara Upanisad 6.7 (quoted in the preceding paragraph). The demigods are like servants of a king. The servants are vested with some of the king's authority and power.
The Sruti-sastras affirm that all the demigods were born from Lord Krsna. In *Sri Narayana Upanisad* it is said:

“Lord Narayana, the Supreme Personality of Godhead, desired: ‘Let Me create some children.’...Then, from Lord Narayana Brahma was born. From Lord Narayana Siva was born. From Lord Narayana Prajapati was born. From Lord Narayana Indra was born. From Lord Narayana the eight Vasus were born. From Lord Narayana the eleven Rudras were born. From Lord Narayana the twelve Adityas were born.”

In the *Maha Upanisad* it is said:

“In the beginning of the creation there was only the Supreme Personality of Narayana. There was no Brahma, no Siva. *...Then Lord Narayana meditated, and from His forehead was born a three-eyed person holding a trident in his hand. Then Lord Narayana created wealth, truth, celibacy, austerity, and renunciation.”

In that *Upanisad* it is also said:

‘Brahma, who has four faces, was born from Lord Narayana.”

4 The word Narayana means, ‘the husband of Goddess Laksmi’. It is said:

“The word Narayana means, ‘the husband of Goddess Laksmi’.”

5 In *Sri Visnu Purana* the demigod Brahma says:

“I, the creator of the living beings, was born from Lord Narayana’s happiness. Siva, the destroyer of the worlds, was born from Lord Narayana’s anger. From Lord Narayana was also born Lord Visnu, who is greater than the greatest, and who is the maintainer of the worlds.”

In the *Moksa-dharma* Lord Krsna says:

“The patriarchs, Siva and others are created by Me, though they do no know that they are created by Me because they are deluded by My illusory energy.”

* In the Chandogya it is said that Siva is the son of Brahma:

“Obeisances to infallible Lord Siva, who has three eyes and who also has a form with a thousand eyes. He is the master of the worlds and the master of karma. He is an expansion of the creator Brahma. He is Brahma’s eldest son.”

In the *Satapatha-brahmana*, *Astamurta-brahmana*, the birth of Siva is described:

“After one year, a child was born. When the child cried, Brahma said, ‘Child, why do you cry? You were born from my austerities’. Then the child said, ‘I have no sins. Now please give me a name’.”

In *Sri Varaha Purana* it is said:

“Narayana is the Supreme Personality of Godhead, and from Him Brahma was born, from whom Siva was born.”*

This relationship, where Siva was born from Brahma, was established in a different kalpa.

6 Here someone may protest: Is it not true that Lord Siva’s name ‘Mahesa’ (great lord) is proof that Lord Siva is the Supreme Personality of Godhead, the master of all?

To this I reply: No. It is not as you think. That name has the same meaning as Lord Indra’s name ‘mahendra’ (great king). To think the names
‘mahesa’ and ‘mahendra’ affirm that Siva and Indra are the Supreme Personality of Godhead is a mistake. It is true that a certain demigod is named ‘indra’ (king) and it is true that the Dhatu-patha (Dictionary of Verbs) affirms, ‘Indra means ones who has supreme power and opulence’. Still, Indra does not have mastery over all. Also, the master he does have he attained by his pious deeds, by performing a hundred yajnas. Therefore he is also called ‘Satamakha’ (he who performed a hundred yajnas). The word ‘Mahadeva’ is like Indra’s name. Its true meaning is ‘He who is the king of the demigods’. It truly testifies to Lord Siva’s great power. That is its true meaning. The word ‘maha’ in Mahesa means ‘great’, just as when we say ‘a great tree’.

7 In the Mahabharata it is said that Brahma and Siva became masters of the world because they worshipped Lord Visnu, who is the yajna-purusa, the object of all yajnas:

“After worshipping Lord Visnu for a thousand yugas, a certain faithful devotee was born in a lotus flower and attained the post of Brahma, the creator of the worlds.”

Lord Krsna Himself explains:

“In ancient times I created Brahma. When Brahma worshipped Me, I became pleased and offered him many boons.”

“At the beginning of the kalpa I allowed him to become My son. Then I gave him mastery over the worlds.”

In consoling the grieving Yudhisthira, Lord Krsna also said:

“Lord Siva performed a great sarvamedha-yajna where he offered all living entities, including himself.

“Lord Siva performed a great sarvamedha-yajna where he offered himself. As a result he became glorious and effulgent. His fame filled all the worlds.”

8 The Sruti-sastras explain that because he attained a boon from Lord Krsna, Lord Siva became ‘pasupati’ (master of the beastly human beings):

“Lord Krsna said, ‘You may ask a boon.’ Then Lord Siva said, ‘Please make me the master of the beastly human beings.’ That is how Lord Siva became the master of the beastly human beings.”

9 In the Padma Purana it is said:

“Again and again Lord Visnu protected Brahma and rescued the Vedas.’

In the Smrti-sastras it is said:

“By chanting Lord Krsna’s holy names Lord Siva became free from the sin of killing a brahmana.”

In the Matsya Purana Lord Siva says:

“Then my eyes red with anger, with my left thumbnail I beheaded that brahmana.

Then the brahmana said:

“Because, even though I was innocent, you still beheaded me, you are now cursed. You will be decorated with skulls.”

Then Siva said:

“Distraught my murder of that brahmana, I wandered the holy places of the earth. O goddess, then I climbed the Himalaya Mountains.”
“There I met glorious Lord Narayana. I begged from Him a boon. With His fingernail He touched His own side and from that place a stream of blood flowed. “O girl with the beautiful thighs, by Lord Visnu's mercy I became freed from my troubles. But from that time I have carried a thousand skulls. They are like a treasure I found in a dream.”

10 Lord Visnu arranged that invincible Lord Siva would kill the demon Tripura. In the Mahabharata it is said:
   “The Supreme Lord Visnu touched limitlessly powerful Siva's bowstring. That is how Siva became able to kill the Tripura demon.”
   In the Visnu-dharma Purana it is said:
   “O best of the Kurus, as Lord Siva prepared to kill the Tripura demon, Lord Brahma spoke a mystic amulet to protect Lord Siva, an amulet that was a description of Lord Visnu’s transcendental form.
   In Banasura’s battle, Lord Krsna attacked Lord Siva with a yawning weapon.
   This is described in the Visnu Purana:
   “Throwing His yawning weapon, Lord Krsna made Lord Siva yawn. Then all the demons were easily killed.
   “Defeated by the yawning weapon, Lord Siva stepped down from the chariot. He had no power to fight. He was defeated by Lord Krsna, whose will is never thwarted.”

11 In Sri Ramayana, Lord Parasurama says:
   “Seeing Lord Siva stunned and yawning, the demigods and sages understood that Lord Krsna is more powerful than Lord Siva.”
   When Lord Siva was hankering to fight and defeat Nara Rsi’s friend Lord Narayana Rsi, then Lord Brahma advised Siva to surrender instead to Lord Narayana Rsi. This is described in the Mahabharata:
   “Then Lord Siva tried to please Lord Narayana. He surrendered to Lord Narayana, the Supreme Personality of Godhead who blesses His devotees.”
   By chanting Lord Krsna's holy names, Lord Siva was able to neutralise the kalakuta poison. This is described in the Smriti-sastra:
   “Chanting the mantra ‘Acyutananta govinda on namah’, Lord Siva cupped his hands and drank the poison.”

12 At the time of final cosmic annihilation Brahma and everyone else perishes. Only Lord Narayana remains. This is described in the Sruti-sastra:
   “In the beginning of the creation there was only the Supreme Personality Narayana. There was no Brahma, no Siva.”*
   In the Mahabharata it is said:
   “When Brahma, the demigods, the moving and unmoving beings, and all the worlds are merged in the unmanifest material nature, only the Supreme Personality of Godhead, Lord Narayana, the master of all, remains.”
   In the Visnu-dharma Purana it is said:
   “Brahma, Siva, Surya, Candra, Indra and all the demigods have power given by Lord Visnu.
   “When the universe is destroyed their powers are removed. Powerless, they rush to destruction.”
13 In the Visnu Purana it is said:
“The individual spirit souls and the manifest and unmanifest material nature, which is called maya, all merge into the Supreme Personality of Godhead at the time of cosmic devastation.
“At that time everything rests in the Supreme Personality of Godhead, whose name is Visnu, and who is glorified in the Vedas and Vedanta.”
In Srimad Bhagavatam (10.3.25) this prayer is offered to Lord Krsna:
“After millions of years, at the time of cosmic annihilation, when everything, manifested and unmanifested, is annihilated by the force of time, the five gross elements enter into the subtle conception, and the manifested categories enter into the unmanifested substance. At that time, You alone remain, and You are known as Ananta Sesa-naga.”*

In this way, because Brahma and Siva are born from Lord Krsna and also enter into Him at the time of cosmic annihilation, it is proved that neither Brahma nor Siva can be considered the master of Lord Krsna.

14 In this way it is seen that Brahma, Siva and the demigods are all devotees of Lord Krsna. In Srimad Bhagavatam (1.18.21) it is said:
“Who can be worthy of the name of the Supreme Lord but the Personality of Godhead Sri Krsna? Brahmaji collected the water emanating from the nails of His feet in order to award it to Lord Siva as a worshipful welcome. This very dear water (the Ganges) is purifying the whole universe, including Lord Siva.”*

In Srimad Bhagavatam (3.28.22) it is also said:
“The blessed Lord Siva becomes all the more blessed by bearing on his head the holy water of the Ganges, which has its source in the water that washed the Lord’s lotus feet.”*

In another Purana it is said:
“One person massages Lord Krsna’s feet. nother person washes Lord Krsna’s feet. Another person places to his head Lord Krsna’s feet. f these three, who is the best? Please tell me.”

In the Nrsimha Purana it is said:
“In ancient times Brahma and all the demigods worshipped Lord Visnu. It is by Lord Visnu’s mercy that the demigods attained their posts.”

In the Narayaniya it is said:
“Manifest in a great variety of forms, the demigods and sages worshipped Lord Visnu with devotion. Then Lord Visnu placed them in their respective posts.”

Some people say:
“We touch the Ganga’s water that falls from Lord Siva’s limbs, for it is very holy and purifying.”

Some people think the Ganga is holy and purifying because it is touched by Lord Siva’s limbs. That is a foolish idea. These people say this quote means ‘The Ganga is holy and purifying because Lord Siva carried it on his head.’ The truth is that Lord Siva became pure by touching the Ganga, and that is why he has the power to purify others.

15 Here someone may protest: To rescue Samba, Lord Krsna worshipped Lord
Siva. Also, Lord Siva defeated Arjuna in a duel. This is described in the Mahabharata.

To this I reply: Lord Krsna also worshipped Narada and the sages. These actions are part of Lord Krsna's pastimes. Then someone may again protest: On Mount Drona, Vyasa glorified Lord Siva with a hundred prayers. He said Lord Siva is the cause of all causes. To this I reply: His prayers were in truth addressed to Lord Visnu, the Supersoul in Lord Siva's heart. This must be so, for there cannot be two Supreme Personality of Godheads, and no one can be equal to the Supreme Personality of Godhead.

In this way the supreme position of Lord Visnu is proved. One should not be bewildered by reading in some Puranas some statements that Brahma or other demigods have the highest supremacy. Those statements are in Purana meant for persons in the modes of passion or ignorance, and therefore those statements should be rejected.

16 In the Matsya Purana it is said:

“Some religious rules are in the mode of ignorance, some in passion, some in goodness, and some in mixtures of different modes. For the people’s benefit the demigod Brahma spoke these four kinds of religious rules.

“In ancient times Brahma recorded these different kinds of religious rules in different Puranas. In them he glorified different Deities.

“In the Puranas meant for persons in the mode of ignorance, Brahma glorified Agni and Siva. n the Puranas meant for persons in the mode of passion, he said the worship of Brahma was better.

“In the Puranas meant for persons in mixed modes, he glorified the worship of Sarasvati and the Pitas. Finally in the Puranas meant for persons in the mode of goodness, he said the worship of Lord Visnu is best. Persons who follow the goodness Puranas and become perfect in yoga go to the supreme spiritual abode.”

17 In the Kurma Purana it is said:

“In the Puranas the wise sages, considering the present time and circumstances, described numberless religious rituals for the worship of Brahma, Visnu and Siva.

“In the religious rituals meant for people in the mode of goodness, the sages said the worship of Lord Visnu is best. In the religious rituals meant for people in the mode of ignorance, they glorified the worship of Lord Siva. In the religious rituals meant for people in the mode of passion, they glorified Lord Brahma.”

Manu explains that any Smrti-sastra that contradicts the four Vedas should be rejected. He says:

“Any Smrti-sastra that contradicts the four Vedas is wicked and useless. Anyone who follows such a sastra should be considered bewildered by the mode of ignorance.”

“The Puranas in the mode of goodness provide evidence that should be accepted. Any evidence contradicting this evidence should be clearly rejected.” They who are wise think in this way. They are not bewildered by any evidence
contradicting the Puranas in the mode of goodness.

18 Lord Visnu has three potencies. The are called Para (spiritual), Ksetajna (the individual spirit souls), and Maya (illusion). In the Sruti-sastra (Svetasvatara Upanisad 6.8) it is said:

“Lord Visnu has various energies.”*

In the Sruti-sastra it is said:

“Lord Visnu is the master of the individual spirit souls and the material nature. He is the master of the three modes. He delivers the souls imprisoned in the cycle of birth and death.”

In the Visnu Purana it is said:

“The potency of Lord Visnu is summarised in three categories, namely the spiritual potency, the living entities, and ignorance. The spiritual potency is full of knowledge, the living entities, although belonging to the spiritual potency, are subject to bewilderment, and the third energy which is full of ignorance, is always visible in fruitive activities.”*

19 Using His para (spiritual) potency as the primary force, and using His ksetrajna (individual spirit souls) and maya (material elements) potencies as the ingredients, Lord Visnu created the material world. This is described in the Sruti-sastra:

“Using parts of Himself, the Supreme created the material world.”

20 Lord Visnu’s body and self are not different. Lord Visnu’s spiritual body is described in these words of the Sruti-sastra (Gopala-tapani Upanisad 1.10):

“Lord Krsna’s eyes are like lotus flowers. His complexion is like a monsoon cloud. His garments are like lightning. He has two hands. He is rich with transcendental knowledge. He is adorned with a garland of forest flowers. He is the Supreme Personality of Godhead.”

Lord Krsna is the supersoul present in every soul in the material world and every atom of material nature. He is described in these words of the Sruti-sastra (Gopala-tapani Upanisad 1.38):

“Krsna is the only Supreme Personality of Godhead. His form is eternal and full of knowledge and bliss.”

He is full of transcendental bliss. This is described in these words of the Sruti-sastra (Gopala-tapani Upanisad):

“Lord Krsna’s transcendental body is full of bliss.”

21 Lord Visnu is not different from His transcendental bliss, knowledge, and other limitless transcendental qualities. In the Sruti-sasta it is said:

“Lord Visnu is identical with His transcendental qualities. They are not different from Him.”

Still, by a specific potency of the Lord, His qualities seem to be different from Him.

22 One should think, ‘Lord Visnu’s qualities may seem to be different from His self, but in truth they are not really different.’ One should think, ‘Lord Visnu may seem to be situated in time, but in truth He is eternal. For Him time is forever’.
Thus Lord Visnu is not different from any of His attributes.

23 To think, ‘Lord Visnu is not eternal’ is an illusion in the same way as to say, ‘This pot I now see does not exist’, is to speak the words of a person who is illusioned. To say ‘Lord Visnu is eternal’ is not a metaphor. It is not like saying, ‘That man is a lion’. The words ‘Lord Visnu is eternal’ mean that Lord Visnu will never cease to exist. They mean, ‘Lord Visnu was never born and He will never die. His existence is eternal.’ Therefore Lord Visnu is not different from His attributes. If His attributes seem to be different from His self that is merely seeming.

24 In the Sruti-sastra (Katha Upanisad 2.1.14) it is said:
“The attributes of the Supreme Personality of Godhead are like rains that fall equally on the mountains and the valleys. One who thinks the Supreme Lord is different from His attributes will fall down.”

In this way we are forbidden to think the Supreme Lord is different from His attributes (dharman). The Supreme Lord is not like an ordinary living being, who has a host of qualities, all different from his original spiritual identity. The word ‘dharman’ is not used in that way in this passage. The Lord’s qualities are beyond what others can attain.

25 The impersonalists do not think Lord Visnu is different from His attributes. Neither do they think Lord Visnu is the same as His attributes. That is because they think Lord Visnu is an illusion.

26 If the Supreme has no attributes, then His oneness with everything, being an attribute, will not exist. If He has no attributes, He cannot be on with everything, oneness being an attribute. How, then, can one say the Supreme is different from His attributes? For these reason it must be accepted that the Supreme has attributes.

27 In this way the Supreme has attributes and He is also one with everything. For this reason He must have more than one state of being. In this way it is proved that the Supreme certainly has attributes.

28 In this way it is known that Lord Visnu is the Supreme Self. In Bhagavad-gita (10.20) Lord Visnu declares:
“I am the Self, O Gudakesa, seated in the hearts of all creatures.”

By affirming that He is the Self, Lord Visnu here shows His oneness with all beings. In the Sruti-sastra it is said:
“Lord Visnu desired: ‘I will become many. I will father many children.’”

In Srimad Bhagavatam (2.9.33) Lord Visnu affirms:
“Brahma, it is I, the Personality of Godhead, who was existing before the creation, when there was nothing but Myself. Nor was there the material nature, the cause of this creation. That which you see now is also I, the Personality of Godhead, and after annihilation what remains will also be I, the Personality of Godhead.”

In this way it is seen that Lord Visnu is the Supreme Self.
Because He is the Supreme Self, by surrendering to Lord Visnu one attains final liberation. Lord Visnu Himself confirms this in the following words (Bhagavad-gita 7.14):

“This divine energy of Mine, consisting of the three modes of material nature, is very difficult to overcome. But those who have surrendered unto Me can easily cross beyond it.”

Lord Visnu also affirms (Bhagavad-gita 18.55):

“One can understand the Supreme Personality of Godhead as He is only by devotional service. And when one is in full consciousness of the Supreme Lord by such devotion, he can enter into the kingdom of God.”

In this way the word ‘I’ is understood to mean ‘the pure Supreme Personality of Godhead’. He is the true doer, the true enjoyer and the true knower. In the Sruti-sastra it is said:

“Lord Visnu is the creator and knower of the universes. He is the father of all. He is the supreme doer. He is the great Self.”

“Accompanied by the wise liberated souls, Lord Visnu enjoys all spiritual pleasures.”

In Bhagavad-gita (9.26) Lord Krsna says:

“If one offers Me with love and devotion a leaf, a flower, fruit, or water, I will accept it.”

Here the words ‘bhaktya prayacchati’ indicate that the Lord eats what His devotees voluntarily offer with devotion. The Lord does this by His own wish. As Lord Brahma says, Lord Visnu is ‘svecchamaya’ (supremely independent).

In the scriptures it is said that the Supreme Personality of Godhead manifests various forms, sometimes with two arms, sometimes with four, and sometimes with eight arms. His two-armed form is described in these words of the Atharva Veda (Gopala-tapani Upanisad):

“Lord Krsna’s eyes are like lotus flowers. His complexion is like a monsoon cloud. His garments are like lightning. He has two hands. He is rich with transcendental knowledge. He is adorned with a garland of forest flowers. He is the Supreme Personality of Godhead.”

“The goddess of fortune stands by His side. He has two arms, a dark complexion, graceful hair, yellow garments, graceful earrings, and a jewel necklace. He holds a bow. He is peaceful and saintly.”

In the Taittiriya-sruti it is said:

“The Supreme Lord has two arms and two legs. He has ten fingers and ten toes. His broad chest is 25 measures.”

In the Rahasyamnaya it is said:

“The handsome Supreme Personality of Godhead has two hands.”

In the Satvata-sastra it is said:

“In the spiritual sky dwells the limitless, eternal, peaceful Supreme Personality of Godhead, whose form is made of spiritual knowledge. He has no material form. Out of compassion for His devotees, He shows them His spiritual form. He shows them His great handsomeness, more glorious than many millions of moons.

“In His two hands, which are marked with the signs of the conchshell and cakra, He holds the three worlds. He gives His devotees the gift of fearlessness.”
In the Sankarsana-sastra it is said:
“The Supreme Personality of Godhead is splendid like pure crystal. He has two feet and one face. With His two hands He gives the gift of fearlessness. He turns back the results of karma.”

31 Lord Visnu’s four-armed form is described in these words of Visvaksena-samhita:
“The Supreme Personality of Godhead is the creator and maintainer of all the worlds. His youthful spiritual body is eternal. He is always beyond the material world. He is served by the pure, blissful, untroubled, eternally liberated souls, who stand before Him with folded hands. His limbs are dark. He has four arms.He is accompanied by the goddesses Sri, Bhu and Nila.”
“His eternal form is decorated with eternal, pure glistening ornaments. He has five weapons. He holds the conchshell and cakra. He removes everything inauspicious.”

In Srimad Bhagavatam (10.3.9) it is said:
“Vasudeva then saw the newborn child, who had very wonderful lotuslike eyes, and who bore in His four hands the four weapons sankha, cakra, gada and phadma. On His chest was the mark of Srivatsa, and on His neck the brilliant Kaustubha gem. Dressed in yellow, His body blackish like a dense cloud, His scattered hair fully grown, and His helmet and earrings sparkling uncommonly with the valuable gem vaidurya, the child, decorated with a brilliant belt, armlets, bangles and other ornaments, appeared very wonderful.”*

In Bhagavad-gita (11.46) Arjuna says to Lord Krsna:
“O Universal Lord, I wish to see You in Your four-armed form.”*
The Lord’s eight-armed form is described in these words of Srimad Bhagavatam (4.30.7):
“Around the neck of the Supreme Personality of Godhead hung a flower garland that reached His knees. His eight stout and elongated arms were decorated with that garland, which challenged the beauty of the goddess of fortune. With a merciful glance and a voice like thunder, the Lord addressed the sons of King Pracinabarhisat, who were very much surrendered unto Him.”

In the Ananda-samhita all three of these forms are described:
“Great is the Lord’s eight-armed form. Subtle is His four-armed form. Most exalted is His two-armed form. One should worship these three forms of the Lord.”

32 As a vaidurya gem (lapis lazuli) manifests different colours when observed from different angles, so the Supreme Personality of Godhead manifests many different forms. Of all these forms, His two-armed form is the most handsome and has all the Lord’s transcendental qualities in completeness. The other forms are not like it. In the Sruti-sastra it is said:
“The other forms of the Lord are not equal to His two-armed form.”

Here someone may protest: The Lord’s two-armed form and other forms are all inferior to His four-armed form, which stays always in Vaikunthaloka.

To this I reply: That is not an idea fashioned with much thought. In the Maha-Varaha Purana it is said:
“All the forms of the Supreme Personality of Godhead are eternal. They are
never born and they never die. They are not material.”

“They are all full of bliss and knowledge. They are full of all transcendental qualities and free of any faults.”

The Katha Upanisad declares that the Lord’s two-armed form is the highest. Any idea that contradicts this is wrong.

The Supreme Lord is identical with each of His forms. They are all Him. That a certain form of the Lord is His original form, or an expansion of that form, or an expansion of the expansion is determined only by how much of His powers the Lord chooses to display when He manifests that form. Only in that way are some forms of the Lord considered higher and others less high. The great devotees of the Lord declare:

“The Lord’s forms are considered greater or lesser on the basis of how much of His transcendental power the Lord chooses to manifest when He reveals them.”

33 The Supreme Personality of Godhead is the husband of the goddess of fortune. In the Yajur Veda it is said:

“Sri and Laksmi are two wives of the Supreme Personality of Godhead.”

In the Atharva Veda it is said:

“Obeisances to the Supreme Personality of Godhead, who is the husband of Goddess Kamala. Obeisances to the Supreme Personality of Godhead, who is a swan playing in the Manasa Lake of Goddess Rama’s thoughts. Obeisances to the Supreme Personality of Godhead, who holds Goddess Rama in His arms.”

The goddess Sri, Gir-devi (Sarasvati), Laksmi and Rama will be described later.

Here someone may protest: In the Sruti-sastra it is said:

“The Supreme is one. He is not many.”

This shows that Laksmi and the other goddesses must be manifested from the illusory potency Maya. Laksmi, Sarasvati and the other goddesses do not have forms of spiritual goodness like the spiritual form of the Supreme Personality of Godhead.

To this foolish, bewildered idea I reply: As heat is inseparable from fire, so the potencies of the Lord are inseparable from Him. They share His nature. They are perfectly spiritual. This is described in the Sruti-sastra:

“The Lord’s potency is spiritual.”

In this way it is understood that Laksmi, Sarasvati, and the other goddesses that have a relation to the Supreme Lord, are all spiritual. In the Visnu Purana it is said:

“May Lord Visnu, who is supremely pure, who is the Supersoul in the hearts of all beings, and who is the husband of the spiritual goddess of fortune, be merciful to us.”

In the Skanda Purana it is said:

“The Lord has a material potency and a spiritual potency. The material potency manifests an external form of dull matter. Goddess Sri is the Lord’s spiritual potency. She has a spiritual form. She takes shelter of Lord Visnu.”

In the Skanda Purana, Gih-stotra it is said:

“I offer my respectful obeisances to Goddess Sarasvati. She rests on Lord Krsna’s chest. She is a goddess very dear to Lord Krsna. She is eternal, her
complexion is fair, and she brings auspiciousness.”

In this way the protest is answered.

34 Here someone may again protest: In the *Sruti-sastra* it is said:
“The Supreme is one. He is not many.”
This proves that the Supreme is impersonal and has no attributes.
To this I reply: Please don’t think in that way. These words of the *Sruti-sastra* mean that nothing exists that does not have a relationship with the Supreme Lord. For example, the goddess of fortune’s relationship with the Lord is described in these words of scripture:
“O Supreme Lord, Goddess Sri is Yours, and Goddess Laksmi is also Yours.”

Laksmi, Sarasvati and the other goddesses all have different forms. This is described in the *Visnu Purana*:
“Sandhya, Ratri, Prabha, Bhuti, Medha, Sraddha and Sarasvati are included among the goddesses.”

In the *Visnu Purana* (1.12.69) is also said:
“O Lord, You are the support of everything. The three attributes *hladini*, sandhini and *samvit* exist in You as one spiritual energy. But the material modes, which cause happiness, misery and mixtures of the two, do not exist in You, for You have no material qualities.”

Thus the Lord’s spiritual potency is manifested in three ways. The *samvit* potency is Goddess Sarasvati. The *hladini* potency is Goddess Laksmi. It should be known that of the two goddesses mentioned here, the first mentioned actually comes second. Thus Sarasvati follows Laksmi. Thus the knowledge potency (*samvit*) follows after the pleasure potency (*hladini*).

35 Because she is not different from the Supreme Lord, Goddess Laksmi is also all pervading. In the *Smrti-sastra* it is said:
“Goddess Laksmi is the mother of the worlds. She is the constant companion of Lord Visnu. As Lord Visnu is all pervading, so is she.”

To think that Goddess Laksmi is different from Lord Visnu, but still all-pervading, is a false, a heretical idea. In this way the idea that Goddess Laksmi is an individual spirit soul, like the many millions of other individual spirit souls if refuted. As Lord Visnu has limitless transcendental qualities, so does Goddess Laksmi. In the scriptures it is said:
“O Goddess, even if we had tongues like the demigod Brahma, we still could not describe all Your transcendental qualities. O Lotus-eyed Goddess Laksmi, please do not ever abandon your devotees.”

36 Her power to give liberation, her power to bring Lord Visnu under her control, and some other of her transcendental qualities are described in these words of scripture:
“O Goddess Laksmi, You are full of transcendental knowledge. You are the giver of liberation. Who is glorious like You? Your form is made of sacred *yajnas.*
“O goddess the yogis always meditate on You as You rest on Lord Visnu. For your sake, the people are willing to renounce the three worlds.
“For your sake they become almost dead. From Your glance come wives, children, home, friends, wealth and good fortune.”
“O glorious one, from your glance the people attain the wealth and happiness of this material body. They attain the destruction of their enemies.

“O goddess, for persons who have attained your glance, truthfulness, purity, and a host of virtues are not difficult to attain.

“O saintly one, the people you abandon are truly abandoned. The people you glance on attain all virtues.

“Even if previously they had no virtues, they attain good family and wealth. They become glorious, virtuous, fortunate, respectable, and intelligent.

“O goddess, a person on whom you glance becomes heroic and powerful. O beloved of Lord Visnu, O mother of the worlds, if you turn away from a person, that person finds all his virtues become sins.”

When Lord Visnu assumes different forms, Goddess Laksmi also assumes different forms and follows Him. In the scriptures it is said:

“When Lord Visnu assumes the form of a demigod, Goddess Laksmi assumes the form of a demigoddess. When He assumes the form of a human man, she assumes the form of a human woman. In this way she assumes a form to match the form of Lord Visnu.”

37 Sri Radha is the origin of all the forms of Goddess Laksmi. Sri Krsna is the origin of all the forms of Lord Visnu. In the Purusa-bodhini Upanisad it is said:

“In the land of Gokula in Mathura-mandala, Lord Krsna resides. At His two sides are Radha and Candravali.

There it is also said:

“Laksmi, Durga, and the Lord’s potencies are expansions of Sri Radha.”

Sri Radha’s name is hidden in Srimad Bhagavatam (2.4.14) where Srila Sukadeva Gosvami says:

“Lord Krsna is the supreme enjoyer of both the material and spiritual worlds, yet He enjoys His own abode in the spiritual sky. There is no one equal to Him because His transcendental opulence (radhasa) is immeasurable.”

In the Brhad-Gautamiya Tantra it is said:

“The transcendental goddess Srimati Radharani is the direct counterpart of Sri Krsna. She is the central figure for all the goddess of fortune. She possesses all the attractiveness to attract the all-attractive Personality of Godhead. She is the primeval internal potency of the Lord.”

In Srimad Bhagavatam (1.3.28) it is said:

“All the above-mentioned incarnations are either plenary portions or portions of the plenary portions of the Lord, but Lord Sri Krsna is the original Personality of Godhead.”

In Srimad Bhagavatam it is also said:

“The eight son of Vasudeva and Devaki is Lord Krsna, the original Personality of Godhead.”

Trtiyah Kiranah—Third Ray of Light

Jiva-nirupanah—The Individual Spirit Souls
1 Now we will discuss the individual spirit souls (jivas). The individual spirit souls are described as tiny particles of spiritual consciousness. In the Srutisstra (Mundaka Upanisad 3.1.9) it is said:

“The soul is atomic in size and can be perceived by perfect intelligence. This atomic souls is floating in the five kinds of air (prana, apana, vyana, samana and udana), is situated within the heart, and spreads its influence all over the body of the embodied living entities.”*

In the Sruti-sastra (Svetasvatara Upanisad 5.9) it is also said:

“When the upper point of a hair is divided into one hundred parts, and again each of such parts is further divided into one hundred parts, each such part is the measurement of the dimension of the spirit soul.”*

The relationship of the Supreme Personality of Godhead and the individual spirit souls is described in these words of the Sruti-sastra (Katha Upanisad 2.2.13 and Svetasvatara Upanisad 6.13):

“Of all eternal beings one is the foremost. Of all conscious beings one is the foremost. That one foremost eternal conscious being fulfils the desires of all the others.”

In the Sruti-sastra it is also said:

“The devotees who worship the Supreme Personality of Godhead attain eternal peace. No one else attains true peace.”

2 Some philosophers make the mistake of thinking there is ultimately only one spirit soul and that one spirit soul is the Supreme. That the existence of many different souls is an illusion, like chariots or other things seen in a dream. This false idea is clearly refuted in the Sruti-sastra, which clearly states that the many spirit souls are individuals eternally.

3 The individual spirit soul each has his distinct consciousness, knowledge, and qualities eternally. In the Sruti-sastra it is said:

“The individual souls are all eternal. Each possesses an individual nature that is never destroyed.”

In the Sruti-sastra it is said:

“The individual consciousness of each individual spirit soul is never lost.”

Although he is atomic in size, the individual spirit soul fills with consciousness every part of the external material body. In the Vedanta-sutra it is said:

“As the sun fills the universe with light, so the individual soul fills the material body with consciousness.”

In Bhagavad-gita (13.34) Lord Krsna says:

“O son of Bharata, as the sun alone illuminates all this universe, so does the living entity, one within the body, illuminate the entire body by consciousness.”*

4 “The individual spirit soul is seen in the word ‘I’. In the dreamless sleep that individual identity, that ‘I’ is destroyed.” Some people may speak in that way about the soul’s nature. However, this false idea is refuted by the Sruti-sastra, which affirms the soul’s continued individual existence even during dreamless
sleep. In the *Sruti-sastra* it is said: “I slept happily. I did not dream.”

5 The soul is different from the external material body and from anything else also. Neither does the soul undergo the six kinds of transformations that change the material body. In *Srimad Bhagavatam* (11.28.24) it is said:

“The individual spirit self is not the external material body. Nor is the self the senses, the demigods, the life-air, water, fire, mind, what is nourished by food, intelligence, nature, false ego, ether, earth, a sense object, or oneness with everything.”

In *Srimad Bhagavatam* (11.3.38) it is also said:

“The individual spirit soul is never born, never dies, never grows, and never decays. He is the knower of the ever-changing material realm. He is eternal. He never ceases to exist. The soul is consciousness. It is a mistake to think the soul is the breath or the material senses.”

6 The individual spirit soul is a fragmental part of the Supreme Personality of Godhead. In *Bhagavad-gita* (15.7) Lord Krsna declares:

“The living entities in this conditioned world are My eternal fragmental parts.”*

7 The individual spirit souls is a performer of activities. He perceives the sense objects. He enjoys pleasures. In the *Sruti-sastra* it is said:

“The individual spirit soul acquires knowledge. He performs *yajnas*. He performs activities.”

In the *Sruti-sastra* it is also said:

“The individual spirit souls enjoys what he desires.”

Some philosophers thin, ‘The individual spirit soul is the highest doer, the highest knower, the highest enjoyer. This idea is a foolish mistake. The Supreme Personality of Godhead alone is the highest doer, knower and enjoyer. In Mahabharata, Vana-parva, Yamaraja tells Maharaja Somaka:

“The Supreme Personality of Godhead is alone the highest doer, knower, and enjoyer. No one else ever becomes a doer, knower, or enjoyer like Him.”

8 Here someone may protest: Activities always bring sufferings, and therefore it is not possible for any spiritual being to be a doer of activities. That is the message of the *Sruti-sastra*.

To this I reply: it is not as you think. Material activities, like the *darsa* and *paurnamasa yajnas*, are certainly troublesome. But the spiritual pastimes of the Lord and His associates never bring trouble or suffering.

9 Passages from the *Sruti-sastra* that seem to prove the soul is ultimately inactive do not in truth prove it. The soul's nature is seen always to be active, and therefore a condition where no activity is every performed is not possible for the soul. To be active is part of the soul's nature. This the sages say. In the same way passages from the *Sruti-sastra* that seem to prove that the soul has no changes of thoughts or changes of emotions do not in truth prove it. The soul's knowledge, qualities, and other features may undergo changes. Still, as the sky never changes, so the spirit soul is never affected by the gross material changes that are part of the
material world. The soul remains steady in his existence. His existence continues unchanged, even in dreamless sleep, as is seen in the words; “I slept happily. I did not dream.” In this way it is seen that the soul is completely spiritual in nature.

10 The individual spirit souls are dependent on the Supreme Personality of Godhead. In the Vedas it is said:

“The Lord engages the living entity in pious activities so he may be elevated. The Lord engages him in impious activities so he may go to hell. The living entity is completely dependent in his distress and happiness. By the will of the Supreme he can go to heaven or hell, as a cloud is driven by the air.”

In Vedanta-sutra it is said:

“The individual soul is dependent on the Supreme. That is confirmed in the Sruti-sastras.

11 The individual spirit souls are all servants of the Supreme Personality of Godhead. In the Padma Purana it is said:

“The individual spirit souls are all servants of Lord Krsna. They are never servants of anyone else.”

Here someone may protest: The individual spirit souls cannot ultimately be eternal servants of Lord Krsna, for the souls are by nature formless, impersonal, and devoid of any qualities. This truth is seen in the teachings of the scriptures.

To this I reply. No. It is not as you think. To be a servant of Lord Krsna is the original nature of the individual spirit soul. As butter is extracted from cream by churning, and as fire is extracted from wood by friction, so the individual spirit soul's original nature of being a servant of Lord Krsna is manifested by following the teachings of the scriptures.

12 By worshipping the spiritual master the individual spirit soul attains devotional service to Lord Krsna. In this way he attains the true goal of life. In the Sruti-sastra (Svetasvatara Upanisad 6.38) it is said:

“Only unto those great souls who have implicit faith in both the Lord and the spiritual master are all the imports of Vedic knowledge automatically revealed.”

In the Sruti-sastra (Brhad-aranyaka Upanisad) it is also said:

“A person who has accepted a true spiritual master knows the spiritual truth. He will attain liberation. He will become very fortunate.”

In the Sruti-sastra it is also said:

“By faithfully engaging in devotional service one attains the Supreme.”

In the Sruti-sastra it is also said:

“In their meditations the sages see the Supreme Personality of Godhead.”

In Srimad Bhagavatam (11.3.21-22) it is said:

“Any person who seriously desires to achieve real happiness must seek out a bona fide spiritual master and take shelter of him by initiation. The qualification of his spiritual master is that he must have realised the conclusion of the scriptures by deliberation and be able to convince others of these conclusions. Such great personalities who have taken shelter of the Supreme Godhead, leaving aside all material considerations are to be understood as bona fide spiritual masters.”
“Accepting his spiritual master as the Deity he worships in his heart, the
disciple learns from him the science of devotional service. Lord Krsna, who gives
Himself to His devotees, is pleased by such a disciple’s sincere service.”

13 Devotional service is described in the scriptures. In the Sruti-sastra it is
said:
“A saintly brahmana places his thoughts on the Supreme Personality of
Godhead.”
After they attain liberation the individual souls continue to worship the
Supreme Personality of Godhead. In the Sruti-sastra it is said:
“The liberated souls sing the praises of the Supreme Personality of
Godhead.”
In the Sruti-sastra (Rg Veda 1.22.20) it is also said:
“The Personality of Godhead Visnu is the Absolute Truth, whose lotus feet
the demigods are always eager to see.”*

14 In this way it is seen that the Supreme Personality of Godhead is handsome
and glorious like the moon. He possesses a great host of transcendental qualities,
powers, and opulences. He eternally possesses these transcendental qualities to an
infinite degree, and the individual spirit souls eternally possess similar
transcendental qualities to an infinitesimal degree. That is the eternal distinction
between the Supreme Personality of Godhead and the individual spirit souls. This
truth is proved in all the scriptures.

15 Here someone may protest: What are you saying? Never have I heard
anything like this. You say the individual spirit soul is different from the
Supreme? In the Sruti-sastra it is said:
“O Supreme Lord, I am You. What You are I am. You are that.”
In the Sruti-sastra it is also said:
“Everything is the Supreme. Who sees whom?”
When he attains liberation, the individual soul and the Supreme are no
longer different. Because the difference between them is only an illusion, anyone
who thinks they are different is a fool to be rebuked. In the Sruti-sastra (Katha
Upanisad 2.1.10) it is said:
“Anyone who sees the soul and the Supreme as different, attains after his
death another life and another death in this world.”
In the Sruti-sastra it is also said:
“A person who think what is inside himself is different from the rest of the
world supposedly outside himself attains only fear in this world.”

16 To this I reply: It is not as you think. In the Sruti-sastra (Svetasvatara
Upanisad 4.6 and Mundaka Upanisad 3.1.1) it is said:
“The individual spirit soul and the Supersoul, Personality of Godhead, are
like two friendly birds sitting on the same tree. One of the birds (the individual
atomic soul) is eating the fruit of the tree (the sense gratification afforded to the
material body), and the other bird (the Supersoul) is not trying to eat these fruits,
but is simply watching His friend.”*

In the Sruti-sastra (Katha Upanisad 2.1.15) it is also said:
“When pure water is poured into pure water, the two waters become like each other. O wise Naciketa, please know that the individual soul is like that. After liberation he becomes glorious like the Supreme Lord.”

In the Sruti-sastra (Mundaka Upanisad 3.1.3) it is also said:
“Liberated from the material world, the individual soul becomes like the Supreme.”

In this way it is seen that after liberation the individual spirit soul become like the Supreme Personality of Godhead. Although they are like each other, the Supreme Lord and the individual spirit soul are still different persons.

17 That after liberation the individual spirit soul remains different from the Supreme Personality of Godhead is confirmed in the Smrti-sastra. In the Sruti-sastra (Bhagavad-gita) Lord Krsna affirms:

“By becoming fixed in this knowledge one can attain to the transcendental nature, which is like My own nature. Thus established, one is not born at the time of creation nor disturbed at the time of dissolution.”

In the scriptures it is also said:
“The individual spirit soul, whose nature is like that of the Supreme Lord, meets the Supreme Lord.”

The meaning here is that the individual spirit soul has a spiritual nature like that of the Supreme Lord. If one interprets these words to mean that the individual soul merges into the Supreme Lord, one should know that interpretation is contradicted by the scriptures in many places.

Thus your interpretation of Katha Upanisad 2.1.10 and your assertion that anyone who thinks the individual spirit soul and the Supreme are different is a fool worthy to be rebuked are false ideas, lies that should be rejected by the wise, lies that contradict the clear teachings of the scriptures.

18 Some persons may believe that the scripture passage beginning with the words ‘tvam vaham asmi bhagavo’ describes a situation where the individual spirit soul and the Supreme are not different. The truth, however, is that the Supreme is the all-pervading supreme master, and the individual spirit souls are always dependent on Him. For his life-breath, for his ability to speak, and for other things also, the individual soul is always dependent on prana (life-breath). This is described in the following discussion of prana (life-breath) in Chandogya Upanisad (5.1.15):

“It is not said ‘the words independently speak’. Nor is it said ‘the eyes independently see’. Nor is it said ‘the ears independently hear’. Nor is it said ‘the mind independently thinks’. It is the prana (life-force) that arranges speech, sight, hearing and thought.”

That the Supreme Lord is present everywhere is described in these words of the Smrti-sastra (Visnu Purana):

“Whoever comes before You, be he a demigod, is created by you, O Supreme Personality of Godhead. You are the creator of the universes. You are present everywhere.”

In Bhagavad-gita (11.40) Arjuna tells Lord Krsna:

“O Lord, You are all pervading, and thus You are everything.”

Thus the scripture passage beginning with the words ‘tvam vaham asmi
bhagavo’ means that the Supreme Personality of Godhead is all-pervading, present in the bodies, senses, and all else of even the liberated souls. In this sense the Supreme Personality of Godhead is everything. Any other interpretation of that scripture passage is useless.

19 Here someone may protest: One may accept or not accept an indirect interpretation of the scripture passage beginning with the words ‘tvam vaham asmi bhagavo’. Still, one should ignore all varieties of qualities, qualities that begin with the Supreme’s all-pervasiveness and the individual soul’s minuteness, and instead think only of consciousness. Because they are both consciousness, the Supreme and the Soul are the same.

To this I reply: That is a foolish suggestion. You cannot simply choose to ignore the eternal qualities of the Supreme Lord and the individual souls. Anyway, you cannot say anything about the Supreme, for you think the Supreme is beyond the description of words.

20 Here the protesters may say: In the Sruti-sastra (Taittiriya Upanisad 2.4.1) it is said:

“Words cannot describe the Supreme. Nor can the mind understand Him.”

Therefore, the Supreme cannot be described.

To this I reply: Please do not think in that way. This passage means that the Supreme cannot be described completely. Not that He cannot be described at all. In Srimad Bhagavatam it is said:

“No one can describe the Supreme Lord completely.”

In the Sruti-sastra it is said:

“All the Vedas meditate on the feet of the Supreme Lord.”

In Bhagavad-gita (15.15) Lord Krsna affirms:

“By all the Vedas I am to be known.”*

The idea that the word ‘aprayah’ in Taittiriya Upanisad 2.4.1 means that the Supreme is beyond the descriptive power of words is refuted by all the quotes from the scriptures.

21 Here someone may protest: The individual spirit soul is the Supreme reflected in ignorance. In the Sruti-sastra it is said:

“As the sky, which is one and undivided, is present in many different clay pots, and as the sun, which is one, is reflected in many different bodies of water, so the Supreme Self, which is one, is present in many places simultaneously.”

When the clay pot is broken, the air within the pot merges with the great totality of air. In the same way, when material ignorance is destroyed, the soul understands that he is actually the Supreme. In this way the philosophy of advaita (oneness) is proved.

To this I reply. Those words are all lies. These ideas, that the all-powerful Supreme is cut into many tiny pieces to form the individual spirit souls, or that the Supreme is like the air in the sky, or that the all-pervading Supreme is like a sun in the sky, a sun reflected in ignorance, are all very foolish. They who know the truth of the Vedas never believe the mistaken ideas of the advaita philosophy.

22 Here someone may protest: The pure conscious spirit being is one and
undivided. The idea that spirit is divided into the Supreme Lord and the individual souls comes only from ignorance. That ignorance is like the darkness that covers the sky at night. When the darkness is dispelled then the idea that the Supreme and the individual soul are different is cast away. Then it is known that there is only one spiritual conscious being.

23 To this I reply: These are only a rash, unsubstantiated claims. These descriptions of illusion are not appropriate. It is true that darkness sometimes covers the sky. But the darkness of ignorance never covers the pure knowledge possessed by the Supreme Lord. How will the knowledge possessed by the Supreme be dispelled? What will be changed? Will the knowledge Supreme has been changed or the state of existence in which the Supreme is situated be changed? Because He is eternal, the Supreme cannot fall into illusion. Because He is eternal, the Supreme does not change the state in which He exists. If the Supreme is never illusioned, how can His illusion be dispelled? Only our misconceptions about Him can be dispelled. Here the classic example of a misconception is the idea that the glittering surface of a seashell is made of silver.

24 Here someone may protest: The idea that the Supreme and the individual soul are different is a useless idea not supported by the statements of the scriptures. If in the scriptures such descriptions are sometimes seen, they are only approximate and incomplete descriptions of the truth. They are like the statements ‘In the morning the sun rises from the eastern ocean and in the evening the sun enters the western ocean.’ Such a statement is only an inaccurate approximation, for the sun never actually rises from or enters either of those oceans.

To this I reply: Those statements are all foolish. In the Sruti-sastra (Svetasvatara Upanisad 1.6 and 4.7) it is said:

“A swan wanders in the great circle of material life. When he learns that he is different from the Supreme Personality of Godhead, and become active in His service, the swan attains immortality.”

“Although the two birds are on the same tree, the eating bird is fully engrossed with anxiety and moroseness as the enjoyer of the fruits of the tree. But if in some way or other he turns his face to his friend who is the Lord and knows His glories, at once the suffering bird becomes free of all anxieties.”*

In this way it is seen that the idea that the Supreme and the individual souls are one is an idea refuted by scripture and also by common sense. The scriptures clearly state that the Supreme is all-powerful and all pervading and the individual spirit souls are infinitesimal. The idea that the Supreme and the individual souls are not different is an illusion, like the illusion of thinking a horn can sprout from a human head. This idea that the Supreme and the individual souls are not different is refuted in the Sruti-sastras, which declare that the Supreme is all powerful and the individual souls are subordinate to Him and depend upon Him. That is the relationship of the Supreme and the individual spirit souls.

25 Are the individual souls identical with or different from the Supreme? The idea that the individual souls are not different from the Supreme and therefore the idea that the conception that they are different is false, is not accepted as truth in
the Sruti-sastra. On the other hand, in many places the Sruti-sastra affirm that the individual spirit souls are indeed different from the Supreme. The Sruti-sastras affirm that the Supreme is never lowly and fallen. He is eternally situated in perfection.

26 The idea that the individual spirit souls are not different from the Supreme is never taught in the Sruti-sastras. If the individual spirit souls are not different from the Supreme, then teacher, taught, and knowledge that is taught all have no meaning, for then the teacher and the taught are not different persons.

27 Here someone may protest: To see that the individual souls are different from the Supreme is like seeing a mirage. Therefore there is no need of a teacher and your objection about the teacher is not valid.

To this I reply: These are foolish words. Your example refutes itself. A mirage exists only because water is present in another place. You use the example of a mirage to describe something that does not exist at all, to say that the difference of the individual souls and the Supreme does not exist at all. Therefore the conclusion is that in your philosophy there is neither teacher nor taught. Nor is there any teaching that can be learned.

28 Here someone may protest: Out of ignorance one imagines that the material universe exists, even though the material universe is actually the pure Supreme. This is like mistaking a rope for a snake. In this way the advaita (oneness) philosophy is proved.

To this I reply: These arguments have not been made with care and attention. They fall apart on careful analysis. Who is the person that mistakes a rope for a snake? If you say it is the Supreme, then that is not possible, for the Supreme is always situated in transcendence and always full of knowledge. If you say it is the individual spirit soul, then that is not possible either, for in your conception the individual soul is the Supreme.

29 Are these examples appropriate or not? They are not appropriate to understand the nature of the Supreme Personality of Godhead, for these examples are themselves different from His nature. Still, the foolish people who push these examples forward do not see their own folly. A fool does not think himself a fool. He Supreme Personality of Godhead is beyond the cause and effect of this material world. Therefore even a philosopher armed with the eight mystic powers cannot understand Him. The example of the air in the clay pots and other like examples are all drawn from the world of causes and effects, of space, time and material actions, and thus they have no bearing on the Supreme Person who is beyond that world. These examples are all like so many fantasies, like flowers imagined to float in the sky. The Supreme Personality of Godhead is beyond the material world. He is not understood by examples drawn from the material world of three things, of causes, effects, and causes and effects mixed together.

30 Employing His spiritual potency (para-sakti), the Supreme Personality of Godhead is the remote cause (nimitta) of the material world. Employing His pradhana-sakti and other material potencies, He is the immediate cause, or
ingredient (upadana) of the material world. Because He is Himself the ingredient of which the material world is made, the material world is actually spiritual in its nature. That He is the ingredient of the world is confirmed in these words of the Sruti-sastra:

“The Supreme Personality of Godhead desired: I will become many. I will father many children.”

“On Lord Visnu’s order, Brahma performed austerities. Empowered by his austerities, Brahma created this material universe.”

In the Sruti-sastra (Isa Upanisad 8) it is said:

“Such a person must factually know the greatest of all, who is unembodied, omniscient, beyond reproach, without veins, pure and uncontaminated, the self-sufficient philosopher who has been fulfilling everyone’s desire since time immemorial.”*

In the Sruti-sastra it is said:

“The Supreme Personality of Godhead personally created this material world.”

In the Visnu Purana it is said:

“O best of the sages, The Supreme Personality of Godhead created both the material world and the eternal spiritual world. Pretending to take birth and to die, He appears in this world and then disappears.”

In the Mahabharata it is said:

“The Supreme Personality of Godhead is real. Austerity is real. The demigod Brahma is real. From the real Supreme Personality of Godhead the many living entities are born. Therefore the material world filled with living entities is reality.”

In the Sruti-sastra it is said:

“The Supreme Personality of Godhead is one without a second.”

The Supreme Personality of Godhead remains hidden in the material world. He is like a green bird that flies into a green tree, and is thus very difficult to find among the foliage.

In this way it is proved that the material world is real, for it was created by the supremely real Supreme Personality of Godhead. The idea that the material world is unreal is thus defeated. As the Sruti-sastra explains:

“The Supreme Personality of Godhead desired: I will become many. I will father many children.”

31 If someone asks: How did the Supreme fall into the illusion of thinking Himself an individual spirit soul? Then I reply: He never fell into illusion. He is supremely independent, when He appears in the material world He does so only by His own will, and He never becomes bewildered about His own identity. Because his knowledge is eternally perfect, He never thinks Himself an individual soul, or a true resident of the material world. In the scriptures it is said:

“It is a mistake to think the Supreme is like the ordinary people of this world. The Supreme is eternal and unchanging.”

In this way it is proved that the Supreme Personality of Godhead is never illusioned and is never like the ordinary residents of the material world. He is always spiritual and beyond the material world. As the silvery glitter on a seashell is different from actual silver purchased in the market place, so the Supreme
Personality of Godhead is different from the individual spirit souls. In this way it is proved that the individual souls are all different from the Supreme Personality of Godhead. They are all His servants.

Caturthah Kiranah—Fourth Ray of Light

Prakrtitva-nirupanah—Matter

1 Now we will discuss material nature (prakrti). The material nature is said to be the resting place of the three modes that begin with goodness. In the Sruti-sastra (Culika Upanisad) it is said:

“Material nature is like a cow. She never had a beginning. She is the mother of all living entities. She is black, white, and red. She is a cow whose milk fulfils all of Lord Visnu’s desires.”

In the Smrti-sastra it is said:

“Material nature consists of the three modes. She is the mother of the material universes. She is never born and never dies. She is eternal and unchanging. She is said to be field where the conditioned souls perform their actions.”

2 Material nature manifests the three modes. The modes are sattva (goodness), rajas (passion), which is the cause of passion and suffering, and tamas (ignorance), which is cause of madness and laziness. As death comes when the three elements bile, mucous and air are in perfect equilibrium, so the material universe becomes destroyed when the three modes is upset and some modes become more prominent than the others, the mahat-tattva and the other ingredients of the material universe become manifest. When the modes are in equilibrium the material universe is destroyed, and when the equilibrium is broken, the material universe is created. These activities repeatedly create and destroy the material universes. In this way the three modes become the causes of various material transformations. In the Visnu Purana it is said:

“The mahat tattva (primordial material nature) is divided into the three modes goodness, passion and ignorance.”

3 In the material nature false ego (ahankara) is manifested. False ego is the cause of the soul’s misidentification with the external material body. False ego is manifested in three ways in goodness, passion and ignorance. These three kinds of false ego are also called ‘vaikarika’ (goodness), ‘taijsa’ (passion) and ‘bhuta’ (ignorance). From the different kinds of false ego in the different modes various things are manifest. From false ego in the mode of goodness are manifest the mind and the demigods that control the senses. From false ego in the mode of passion are manifest the ten senses. From false ego in the mode of ignorance are manifest the five kinds of sense objects, beginning with ether. This is described in the following words of Srimad Bhagavatam (11.24.6-8):
“From the mahat-tattva, the bewildering false ego is born.”
“The three kinds of false ego are vaikarika (false ego in goodness), tajjasa (false ego in passion) and tamasa (false ego in ignorance). False ego is the cause of the mind, senses and sense-objects. False ego is present in both spirit and matter.
“From false ego in the mode of ignorance the sense objects were born. From false ego in the mode of passion the senses were born. From false ego in the mode of goodness the mind and the eleven demigods were born.”
In Srimad Bhagavatam (3.26.23-24) it is also said:
“The material ego springs up from the mahat-tattva, which evolved from the Lord’s own energy. The material ego is endowed predominantly with active power of three kinds: good, passionate, and ignorant. It is from these three types of material ego that the mind, the senses of perception, the organs of action, and the gross elements evolve.”
In this verse the word ‘ca’ (and) means ‘all of them in the same sequence.’

4 The gist is this: The senses are of two kinds: the internal senses and the external senses. The internal sense is the mind, which is composed of false ego in the mode of goodness, performs the activities of accepting and rejecting and is situated in the heart. According to the different natures of its different thinking processes, this internal sense is called by the names mind, intelligence, and false ego. When it is directed toward material things the mind become the cause of material bondage. In the Sruti-sastra it is said:
“The mind is the cause of both bondage and liberation. An impure mind is filled with material desires. A pure mind is free of material desires.”
The mind is also the performer of remembering and other like activities.

5 The external senses are composed of false ego in the mode of passion. The external senses are of two kinds: the knowledge acquiring senses and the active senses. The knowledge acquiring senses are five. They are the ears, skin, eyes, tongue and nose. The sense that perceives sound is called the ear. In human beings and other creatures the sense of hearing resides in the ear. In snakes it resides in the eyes. The sense that perceives touch is called the skin. The sense of touch is present in every part of the body’s external covering, with the sole exceptions of the nails and hair and other like places. To the degree life is present in the body’s external covering, to that degree the sense of touch is present. The sense that perceives form is the eye. The sense that perceives taste is the tongue. The sense that perceives smell is the nose.

6 The ears and other knowledge acquiring senses perceive sense objects in the ether and the other five elements. These senses and elements are all material. The mind, life-air (prana), and speech are thus manifest in the elements earth, water, and fire. They are described in these words of the Sruti sastra:
“O gentle one, mind is related to earth, breath is related to water, and speech is related to fire.”

7 The second group of senses, the active senses, are also five in number. They are the voice, hands, feet, genital and anus. The voice is the sense that creates speech. It is situated in the throat, chest, and related places. In the Veda-bhasya it
The different syllables are created in eight places: the chest, throat, head, tongue, teeth, nose, lips and palate.”

Because they do not have the same abilities to create a variety of sounds in these eight places, cows and other creatures do not have the power of speech. Another of these working senses is the sense that creates various objects, like crafts or art. In human beings and many other creatures this sense reposes in the hands and fingers. In elephants this sense reposes in the trunk. The next sense is the sense of moving from one place to another. In human beings and many other creatures this sense reposes in the feet. In snakes this sense is in the chest, and in birds it is in the wings. The next sense is the sense of removing impurities from the body, a sense that resides in the anus. The last of these senses is the sense for providing a specific intense pleasure. This sense resides in the genitals. The genitals also discharge urine.

From false ego in the mode of goodness Candra and the other demigods that control these 14 senses are manifested. Among these Deities Brahma, Siva and Visnu govern the intern senses of mind, intelligence and false ego. In this way the living entities are able to make decisions, become resolute, identify their identity, and think. The Dik-palas, Maruts, Surya, Varuna, and the Asvini-kumaras govern the ears, skin, eyes, tongue and nose respectively. In this way the living entities are able to perceive sound, touch, form, taste, and fragrance. Agni, Indra, Upendra, Yama, and Prajapati govern the voice, hands, feet, anus, and genitals respectively. In this way the living entities are able to speak, grasp things, move about, defecate and enjoy a specific intense pleasure.

From false ego in the mode of ignorance are manifest first the five gross sense objects and then the five gross material elements. First the false ego in the mode of ignorance and then the gross material elements are manifest. Then they are transformed into the sense objects, which are called the tan-matras. As milk is transformed into yoghurt, and as a newly conceived embryo is transformed into a child, so the gross elements are transformed into the sense objects. The gross elements are called bhutas. The sense objects are subtle, and the elements are gross.

The sequence in which the gross elements are manifest is described in a number of different ways. It is said that from the Supreme Lord ether was manifest. From ether air was manifest. From air the next elements was manifest, and so on. In this way the Sruti-sastra describes the creation of the gross material elements. In the Subala Upanisad it is said:

“From false ego the five gross sense objects are manifest. From the sense objects the five gross elements are manifest.

This is also described in the Gopala-tapani Upanisad. From false ego the five sense objects are manifest. From the sense objects are manifest, one after another, the gross material elements. This is described in the Gopala-tapani Upanisad. From false ego is manifest sound. From sound is manifest ether. From ether are manifest sound and touch. From ether is manifest air. From air are manifest sound, touch, and form. From air is manifest fire. From fire are manifest sound, touch, form and taste. From fire is manifest water. From water are manifest sound, touch, form,
taste, and fragrance. From water is manifest earth.

11 The five elements have specific qualities. Ether has sound and touch. It does not have any other sense objects. Air has coolness to the touch, but it does not have fragrance or warmth. Fire had warmth and light. Water has coolness to the touch but it does not have fragrance. Earth has fragrance.

12 After the gross elements were created, the sense objects were manifested within them. After creating them, Lord Visnu, the Personality of Godhead, divided the five gross material elements into two parts. Then He divided them again, so now there were four parts. In this way he divided the gross material elements. In the scriptures it is said:

"The Supreme Personality of Godhead divided the five material elements each into two parts. Then each of those parts He divided again. Then He looked at how He had divided the five elements."

13 Then the fourteen planetary systems were manifested from the five material elements. The seven upper planets, namely Bhur, Bhuvar, Svar, Mahar, Janas, Tapas and Satya were manifested. The seven lower planets, namely Atala, Vitala, Sutala, Rasatala, Talatala, Mahatala, and Patala were also manifested. From them the four types of material bodies of the living entities, bodies born from wombs, from eggs, from perspiration and from seeds, were manifested. Human beings, cows, and other like creatures are born from wombs. Birds, snakes, and other like creatures are born from eggs. Lice, mosquitoes, and other like creatures are born from perspiration. Trees, bushes, and other plants are born from seeds.

14 In this I have given a general description. It is not possible here to give many details. Then the sun was placed in the sky and made to rise in the east. Then the directions of outer space were created.

15 Prana (life-breath) is not a separate element. It is included within air (vayu). Prana is of five kinds: prana, apana, samana, udyana, and vyana.

The different parts of material nature, from mahat-tattva to the element earth may be considered a single whole. Still, when the different activities of material nature are performed, they may be considered separate units.

16 The eight elements are transformed into sixteen. By the Lord's potency the false ego is transformed into sound. From sound sky and touch are manifest. From touch air and form are manifest. From form fire and taste are manifest. From taste water and fragrance are manifest. From fragrance earth is manifest. The five sense objects, namely sound, touch, form, taste and fragrance are manifest before the eleven senses. The sense objects are manifest, one after the other, in the gross material elements. In ether only one sense object, namely sound, is manifest. In air sound and touch are manifest. In fire, sound, touch and form are manifest. In water sound, touch, form and taste are manifest. In earth sound, touch, form, taste and fragrance are manifest. In the Smriti-sastras the five sense objects are sometimes considered collectively as a single unit. Then again they are also considered separately. The sense objects are considered the origin of the gross
material elements. Therefore they are different from the gross elements. Thus the material nature (prakṛti), mahat-tattva, false ego, eleven senses, five sense objects, and five gross elements are said to be the 24 material elements.

17 Material nature, mahat-tattva, false ego and the five gross material elements are the ingredients of the gross material body. The eleven senses are like jewel ornaments placed on the gross material body. The five sense objects, eleven senses, and prana are said to be the ingredient of the subtle material body.

18 Controlled by consciousness, the material body is manifested, performs actions, and finally comes to an end. In the body are perceptions and activities, but, as the wife is controlled by the husband, the perceptions and activities are under the control of the consciousness. The material body is made of prakṛti and the other material elements. It has no other ingredients. The material body is like a ball of earth. It is not different from a clay pot or other like thing. In this way the components of the body are counted. It is not otherwise. Within the body are both its cause and its effect. They are not different. He logicians say cause and effect are different, are like the warp and woof of a loom. That is not true. They are not divided in that way. The sankhya philosophers say the cause and effect are different and not different. That is not true either, for it contradicts the statements of scripture. Therefore the conclusion is that the cause and effect are not different.

Pancamah Kiranah—Fifth Ray of Light

Kala-tattva-nirupanah—Time

1 Now we will discuss time. Time is a specific material element that is independent of the three modes of nature. It consists of past, present and future, and it has simultaneity, delay, speed, and other aspects. It is the cause of the material universe's creation and destruction. It is like a turning wheel, a wheel that has spokes beginning with second and ending with eons. It is described in the following words of the Sruti-sastra:

“Lord Visnu is the controller of time. He knows everything. He has all transcendental qualities.”

In Srimad Bhagavatam (10.3.26) it is said:

“O inaugurator of the material energy, this wonderful creation works under the control of powerful time, which is divided into seconds, minutes, hours and years. This element of time, which extends for many millions of years, is but another form of Lord Visnu. For Your pastimes You act as the controller of time, but You are the reservoir of all good fortune. Let me offer my full surrender unto your Lordship.”*

In the Smrti-sastra it is said:

“The material universe is like a wheel. Time is like a wheel.”

Time is powerful and eternal. In the Sruti-sastra it is said: Before the material universe was manifested, time existed.
“O gently one, before the material universe was created, time existed.”

Time acts everywhere. In the Sruti-sastra it is said:
“There is no place in the material world where time is not present.”

Time controls the material world. Still, time itself is under the control of
the Supreme Personality of Godhead. This is confirmed by the passage beginning
‘jnah kala-kalah’ in the Sruti-sastra and also by Srimad Bhagavatam 10.3.26, both
passages quoted above. Time has no power in the spiritual world. In Srimad
Bhagavatam (2.2.17) it is said:
“In that transcendental state of labdhopasanti there is no supremacy of
devastating time, which controls even the celestial demigods who are empowered
to rule over mundane creatures.”*

Sasthah Kiranah—Sixth Ray of Light

Karma-tattva-nirupanah—Action

1 Now we will discuss karma (action). Some actions have piety as their goal.
Other actions have material pleasures as their goal. Some actions bring reactions
that are dormant like seeds. In other actions the reaction have already begun to
sprout. In Vedanta-sutra it is said:
“If someone says: before the material world was created there were no
activities”, then I reply: ‘No. That is not true. Activities are eternal. They never
had a beginning.”

Activities are of two kinds: auspicious and inauspicious. Inauspicious
activities are activities forbidden in the Vedas. Those activities bring unwanted
results. They lead the performed to hell. Auspicious activities are activities
encouraged by the Vedas. These activities bring the fulfilment of specific desires.
For example, if one desires to reside in Svargaloka one should perform a
jyotistome-yajna. Chanting the gayatri-mantra and performing agni-hotras are
examples of auspicious activities that to be performed regularly. Performing a
specific yajna to obtain a son is an example of an auspicious activity meant for a
specific occasion. Performing a candrayana fast is an example of an auspicious
activity meant as a penance to atone for a sin. In this way there are many kinds of
auspicious activities. A person who desire to attain liberation should avoid the
forbidden activities, for they will become stumbling blocks on the path to
liberation. Auspicious activities should always be performed, for they purify the
heart and mind.

2 Transcendental knowledge destroys the reactions of all auspicious and
inauspicious deeds. In the Chandogya Upanisad it is said:
“Therefore a person situated in transcendental knowledge is never touched
by karmic reactions. As a ball of cotton burns in a fire, so all his sins are burned to
ashes.”

“As a lotus leaf us always untouched by water, so a person situated in
transcendental knowledge is always untouched by sinful reactions.”

In this way both sinful and pious karmic reactions are destroyed. In Brhad-aryaka Upanisad it is said:

“Crossing beyond both pious and sinful karmic reactions, one attains liberation.”

In this way a person situated in transcendental knowledge crosses beyond both pious and sinful karmic reactions. This means that all his karmic reactions are destroyed. He is freed of all past karmic reactions.

3 When by transcendental knowledge one becomes free of past karmic reactions, one attains the lotus feet of Lord Krsna. Enjoying eternal happiness, one eternally stays with Him in the spiritual world. One never returns to the material world. In the Sruti-sastra it is said:

“A person who knows the Supreme attains the spiritual world.”

In the Sruti-sastra (Svetasvatara Upanisad 3.8) it is said:

“I know that Supreme Personality of Godhead who is transcendental to all material conceptions of darkness. Only he who knows Him can transcend the bonds of birth and death. There is no way for liberation other than this knowledge of that Supreme Person.”

In the Sruti-sastra it is said:

“One who goes to the spiritual world enjoys all spiritual pleasures there. He never returns to this material world.”

4 Knowledge is of two kinds: knowledge of the visible world and knowledge beyond the visible world. These two kinds of knowledge are called paroksa and aparoksa respectively. Aparoksa knowledge is full of transcendental bliss. That knowledge is the same as devotional service. In Gopala-tapani-Upanisad it is said:

“The Supreme Personality of Godhead, who is eternal and full of transcendental knowledge and bliss, is attained by devotional service.”

Many devotees have directly attained the Supreme Personality of Godhead. Associating with great devotees and performing the pure devotional activities that begin with hearing and chanting the Lord’s glories, they became purified at heart and attained shelter at Lord Krsna’s feet.

In Srimad Bhagavatam (2.2.37) it is said:

“Those who drink through aural reception, fully filled with the nectarean message of Lord Krsna, the beloved of the devotees, purify the polluted aim of life know as material enjoyment and thus go back to Godhead, to the lotus feet of Him (the Personality of Godhead).”

5 These five truths are described in the words of Sri Visnu Purana:

“O brahmana, the material nature and the individual spirit souls are both different from the transcendental form of the Supreme Personality of Godhead. The material world is created and destroyed by time. The living entities attain the results of their own actions. A person who knows these five truths, who is rich in the devotional activities described in the scriptures, and who is pure at heart attains Lord Krsna’s feet. At Lord Krsna’s feet he is eternally glorious and happy.”
Epilogue

May Lord Krsna, who manifested in this world as Lord Caitanya Mahaprabhu, and whose mercy purified and delighted Gajendra and Maharaja Prataparudra, reside always in our hearts.

Chanting the names Radha-Damodara, a certain brahmana offers this Vedanta-syamantaka to Srimati Radharani. He hopes this book will please Her.

Thus ends Sri Vedanta-syamantaka