

The *Jivatman* is the individualized consciousness. Since there is a beginning and an end to the process of individualization, he is classified as *Kshara* or the Perishable. The *Jivatman* being an *Upādhi* or limiting adjunct to *Iswara*, the *Upādhi* is also called the *Purusha*. The *Jagat* or the insentient universe is also an *Upādhi* to *Iswara*. But there is a fundamental difference between the *Jivās* being associated with the *Prakriti* or *Māyā* and *Iswara* doing the same. The *Jivās* are all slaves to *Māyā* while *Iswara* is eternally the Lord of it. Wielding power over *Māyā*, He assumes various forms as if in sport. He is therefore called the *Kūṭastha*. Facets of this *Iswara* assume theological names such as *Siva*, *Narayana* and *Bhagavati*. From the Vedic times up till now, this Cosmic *Purusha* has undergone changes of names, forms and attributes according to the attitudes and attainments of the worshippers. The same *Purusha* provides scope for His being adored in a variety of ways by the different religionists.

The skin, the pulp, the nut and everything else in a fruit have all come from the same seed. Similarly, the sentient, the insentient and all forms of existence have come from the same *Iswara*

—Sri Ramakrishna

The *Paramatman* is being portrayed :—

उत्तमः पुरुषस्त्वन्यः परमात्मेत्युदाहृतः ।

यो लोकत्रयमाविश्य विभर्त्यव्यय ईश्वरः ॥ १७

उत्तमः पुरुषः तु अन्यः परम-आत्मा इति उद्-आ-हृतः ।

यः लोक-त्रयम् आ-विश-य विभर्ति अ-व्ययः ईश्वरः ॥

uttamaḥ puruṣas tv anyāḥ paramātmē 'ty udāhṛtaḥ ।
yo lokatrayam āviśya vibharti avyaya īśvaraḥ ॥