Abode of the universe; You are the Imperishable, the being and the non-being, that which is the Supreme.

The urge to praise Iswara rises spontaneously in the minds of the enlightened ones. For, knowing and admiring are interrelated. Iswara is Mahātman as there is none greater than He. He is Ananta due to His transcending time, space and causation. is the Lord of all the gods, their destiny being shaped by Him. As the ocean is the abode of the waves. the Lord is the abode of the universe. Brahma the Creator is the Immanent Aspect of Iswara. He is also known as Hiranyagarbha. For the convenience of our conception of him, he may be put as the sum total of the Jivatmans. Iswara is the primal cause of Brahma even, just as the ocean is the primal cause of all the waves put together. The manifest aspect of the universe is sat, the unmanifest being asat. Iswara is glorified as Akshara since no modification of any kind takes place in Him, even when the universe comes into being from Him. The Lord is not only the Immanent Reality, but He is also the Transcendental Reality. For this reason He is praised as Param. The glories of God are infinite. What else can the realized souls do than going into raptures and extolling Iswara? The sadhaka rises in spiritual stature as he indulges in the praise of the Lord.

त्वमादिदेव: पुरुप: पुराणस्त्वमस्य विश्वस्य परं निधानम् । वेचासि वेद्यं च परं च धाम त्वया ततं विश्वमनन्तरूप ॥ ३८

सम् शादि-देवः पुरुषः पुराणः स्तम् अस्य विश्वस्य परम् नि-धानम् । वेद्-ता अ(स्)-सि वेद्-यम् च परम् च धामं स्वया स(म्)-तम् विस्तम् अन्-अर्-स्य ॥