Existence, Knowledge and Bliss. He is free from the three Guṇas, changes and deviations. He is beyond Rajas, Sattva and Tamas.

- 32. He is both Saguna and Nirguna (with and without attributes). He Himself availing of his own Māyā manifests into three forms—Brahmā, Visnu, and Maheśa.
- 33. In his attributeless pure form He is glorified as Śiva, the supreme Ātman, Maheśvara, the supreme Brahman, the undecaying, the endless, and Mahādeva.
- 34. Serving him, Brahmā becomes the creator and I the sustainer of the worlds. He himself in the manifestation as Rudra is the annihilator always.
- 35. Different from Māyā, the pure Being in the form of Śiva is the Sākṣin (cosmic witness) and moving about according to His Will and indulging in divine sport He blesses his devotees.
- 36. O sage Nārada, please listen to a good remedy that bestows happiness, removes all sins and yields worldly pleasures and salvation.
- 37. Cast off all your doubts. Sing the songs of noble glory of Siva. With your mind not turning to anything else, always repeat the hundred names of Siva and his hymns.
- 38. By his Japa all of your sins will perish instantaneously. After saying this to Nārada, Viṣṇu continued mercifully.
- 39. "O sage, do not be grief-striken. Nothing has been perpetrated by you. It was Siva who did everything. There is no doubt in this.
- 40. It was lord Maheśvara who deluded your splendid intellect and made you suffer on account of love. It was he who made you His mouthpiece and cursed me.
- 41. In this manner the great Conqueror of Death, Kāla of Kāla, always devoted to the uplift of his devotees, made His own conduct of life manifest in the world.
- 42. There is no other lord and master so loving and pleasure-inspiring unto me as Siva. The same Parameśvara bestows all power on me.
- 43. O sage, perform His adoration. Worship him always. Hear and sing his glory. Perpetually pay Him homage.
 - 44. He who approaches Siva by means of his body,