because Tattva-dṛṣti or the reflective point of view and Vyāvahāra-dṛṣti or the practical point of view, are different. Taking this difference, the thing and its characteristics are regarded as different. If from the practical side these two are regarded as the same then the characteristics would appear to have no basis or to be really non-existent. It would be altogether illogical to call an existent thing basically nonexistent. From the point of view of general principles, we arrive at the basic fundamentals which ultimately are reduced to the three Gunas, viz. Sattva, Rajas and Tamas. At that stage there is no means of distinguishing a thing from its characteristics. They are not non-esse, neither are they manifest; so they are existing in a unmanifested condition. Ultimately, also the thing and its characteristics become one. Therefore, the Gunas are neither phenomena nor noumena, they cannot be understood by those terms.

From the practical point of view there must be past and future states. Therefore, to call everything present would be absurd from that point of view. A characteristic is only a practical indication, that is why it has to be expressed by the three epochal states, of which present is the one when it is known, and the past and the future are those when it is not known. The condition in which they basically exist is the substratum of the object.

In effect the whole creation also does exist in an unmanifested state. That is why, Sāmkhya philosophy does not admit total annihilation. In the unmanifested state nothing can be realised on account of subtlety of the form. Subtlety means remaining unseparated from its associates or causes and thus in an unperceived state.

(7) In regard to symptoms it can be objected that if the present is not separate from the past and the future, then the three are present simultaneously and are overlapping. This objection is unsubstantial. Past and future are absent things and thus imaginary. To establish relationship in imagination with the imaginery things is to form notions of the past and the future with reference to the present. That which is perceivable is regarded as manifest, and we call it the present.