- 24. He who worships Mahādeva in the form of Linga at the root of Bilva becomes a purified soul; he shall certainly attain Siva.
- 25. He who pours water over his head at the root of a Bilva can be considered to have taken his bath in all sacred waters in the earth. Verily he is holy.
- 26. Seeing the water basin round the foot of the Bilva tree full of water, Siva becomes greatly pleased.
- 27. The man who worships the root of a Bilva tree offering scents and flowers attains the region of Siva. His happiness increases; his family flourishes.
- 28. He who places a row of lighted lamps at the root of Bilva tree with reverence becomes endowed with the knowledge of truth and merges into Siva.
- 29. He who worships the Bilva tree abounding in fresh tender sprouts becomes free from sins.
- 30. If a man piously feeds a devotee of Siva at the root of a Bilva tree he reaps the fruit thereof, ten million times more than in the usual course.
- 31. He who makes a gift of rice cooked in milk and ghee to a devotee of Siva, at the root of a Bilva tree will never become poor.
- 32. O brahmins, thus I have explained to you the mode of worship of Siva's phallic image with all its divisions and sub-divisions. It is of two types: one is enjoined for those who are actively engaged in worldly pursuits and the other is meant for those who have actually renounced them.
- 33. The worship of the pedestal yields all cherished desires to those who are engaged in worldly pursuits. They shall perform the complete worship in a vessel.
- 34. At the end of consecration, he shall offer cooked rice Śāli as food-offering. At the conclusion of worship, the phallic image shall be kept in a pure casket separately in the house.
- 35. He who has renounced the world (the Nivṛtta) shall perform Karapūjā (worship in the palm of the hand). He shall offer that food to the deity which he is accustomed to take himself. The subtle phallic image is specially recommended for the Nivṛttas.
 - 36. He shall offer holy ashes both for worship and