

causes of removing this (ignorance and self-identification with the qualities). That knowledge about the field and the Knower of the field, too, has been presented earlier. This has also been said in, ‘... by realizing which one attains Immortality’ (12), etc., through the process of refutation of elements alien (to the Self) and superimposition of qualities belonging to others (that are not the Self). (114)

A direct presentation is again being made of that (knowledge) itself:

उपद्रष्टानुमन्ता च भर्ता भोक्ता महेश्वरः ।  
परमात्मेति चाप्युक्तो देहेऽस्मिन्पुरुषः परः ॥२२॥

22. He who is the Witness, the Permitter, the Sustainer, the Experiencer, the great Bhagavān, and who is also spoken of as the transcendental Self is the supreme Person in this body.

He who is the *upadrastā*, Witness, who while staying nearby does not Himself become involved: As when the priests and the performer of a sacrifice remain engaged in duties connected with the sacrifice, there is another (called *Brahmā*) remaining nearby who is unengaged, is versed in the science of sacrifices and witnesses the merit or demerit of the activities of the priest and the performer of the sacrifice, similarly, He who is not engaged in the activities of and is different from the body and organs, who has characteristics other than theirs, and is the proximate (*upa*) observer (*drastā*) of the body and organs engaged in their duties, is the *upa-drastā*.

Or: The observers are the body, eyes, mind, intellect and the Ātman. Of them the body is the external observer. Proceeding inwards from that (body), the Self is the inmost as also the proximate observer, compared with which there is no other higher and inner observer. The Self, because of being the most proximate observer, is the *upadrastā*. Or, It is the *upadrastā* since, like the onlooker of a sacrifice, It witnesses everything.