is eternally part and parcel of Iswara. A Jivatman is one who thinks through ignorance that he is bound in Prakriti. It is by identification with Prakriti that he evolves the five senses and the mind. These instruments develop in him because of his ceaseless desire for self-expression and contact with the external world. He is called a Bhokta or a Bhogin due to his indulgence in the external world through the senses. He is said to be in the world of Jivās as long as he delights in sense-pleasures. But he becomes a yogi when he chooses to refrain from the activities of the senses. His preparation for identification with the Paramatman is in direct proportion to the control of the senses that he exercises.

The relationship between the Jivatman and the Paramatman is analogous to the relationship between the ākāsa in a pot and the ākāsa outside. These two ākāsās are designated the Ghaṭa ākāsa and Mahā ākāsa respectively. The former ākāsa has a seeming individuality when the pot is in existence. But actually the Mahā ākāsa alone is irrespective of the existence or otherwise of the pot. Even so, the Paramatman alone is the eternal verity putting on now and then the appearance of the Jivatman.

Because of his identification with the Prakriti, the Jivatman is termed Kartā-the agent and Bhogin-the one who enjoys. When these limiting adjuncts are eliminated, the Atman is in his original state. As the Jivatman he seems to be a part of the Paramatman. When the Jivāhood goes, he is one with the Paramatman.