

that before the creation of the Bhūtas, there was an all-pervading sound, which was followed by Vāyu, then heat, then water, last of all came hard Kṣiti. Thus from the point of view of cause it will be seen, that which has the property of sound is succeeded by that which has thermal sense, and so on. In this way an object of olfactory sense is the receptacle of five properties. That which is of the gustatory sense is the receptacle of four properties except the olfactory sense, that of visual sense is the receptacle of three properties, that of thermal sense the receptacle of two, while the receptacle of sound has only sound. At the time of the final dissolution, the inverse process takes place and earth dissolves into water and water into heat, and so forth. Although in practice the Bhūtas evolve from the Ākāśa onwards, from the point of view of principles, i.e. from the point of view of basic material cause, it is not so. There Śabda Tanmātra is the cause of gross sound, Sparśa Tanmātra is the cause of gross touch and so on.

Viewed from the standpoint of sensations, the perception of smell arises from contact with the powder, taste arises from the chemical action caused by a liquid substance. From heat comes perception of colour, that is, a particular kind of heat and a particular colour are inseparably connected. Feeling of touch mainly arises from contact with gaseous matter. Our skin is surrounded on all sides by air. The sense of heat or cold mainly arises from the temperature of the surrounding air. With the sense of sound arises a sense of emptiness or void. Thus with the states of hardness, liquidity etc. there is a relationship with the knowledge of the Bhūtas. Hardness, liquidity etc. however arise from difference of temperature. They are not the Guṇas' principles.

Therefore considered theoretically the Bhūtas are only mere entities of sound, touch etc. In practice however, with those principles, their attendant features, e.g. hardness etc., have to be recognised. That is why when realisation of the Bhūtas is attempted through Samyama, hardness etc. have to be recognised.

The Bhūtas or gross elements like Kṣiti etc. are Viśeṣas of the Tanmātras or monads like smell etc. The word Viśeṣa, or the diversified, has been used here in three senses, first, to