Shankara, in his commentary on this stanza, quotes *Goutama-Smriti* which says that it is not only sinful if we do not respect those whom we must respect, but it is equally sinful if we respect those whom we should not respect. Thus, from the standpoint of this *Smriti*'s declaration, to respect the dog as much as the *Brahmana* or to respect a *Brahmana* only as much as we generally respect a dog, would both be sin indeed. In order to show that it is not so, the following stanza is given.

## THESE ARE NOT SINFUL, FOR:

19. Even here (in this world), birth (everything) is overcome by those whose minds rest in equality; BRAHMAN is spotless indeed and equal; therefore they are established in BRAHMAN.

In this stanza, almost a whole Scripture is indicated. In the context of the development of the theme, Lord Krishna had to show, first of all, that the Perfection, described in

the previous few stanzas, is not a Godly idealism to be experienced after death, in a specialised world beyond the clouds, called the Heavens. Pauranic Hinduism and all Semitic religions promise a Heaven as the glorious goal of existence and spiritual effort. However, to an intelligent man; this promise is nothing more than a charming hallucination, and not a positive gain. Such a vague goal cannot be sufficiently encouraging to coax out of an intelligent man all his enthusiasm and sincerity.