dehavadbhih for the embodied अनाप्यते avāpyate is reached

Greater is their difficulty whose minds are set on the Unmanifested, for the goal of the Unmanifested is very hard for the embodied to reach.

Though the goal is the same, the worship of God without form is very difficult for the sadhaka soaked in body-consciousness. As he thinks of himself with form he cannot help thinking of his God also as with form. The worship of Saguna Brahman is easy. He who adores Nirguna Brahman has to be free from body-feeling right from the beginning. But the attainment of that state is not possible for all. The spiritually advanced soul alone rises to that level. The easy and natural course for the ordinary sadhaka is to proceed with the worship of God with form.

The Jnans or the realized soul says "Aham Brahmasms—I am Brahman" But the body bound man should not say so. It is harmful to him to say "I am Brahman" when actually he is the body. He deceives himself and the world by such a statement

- Srt Ramakrishna

How should the sadhaka proceed with the worship of Iswara? The way is shown —

The Worship of Sagura Brahman — 6-12 ये तु सर्वाणि कर्माणि मिय संन्यस्य मस्परा: । अनन्येनैय योगेन मां ध्यायन्त उपासते ॥ ६ ये तु खांकि कर्माणे मिय सम्-नि-शत्-य मय्-यरा । अन्-कार्यन एव योगेन माम् ध्यायन्त उप-अन-अव ॥