Puruşa do not come back again. Here the Gunas referred to are the attributes of Buddhi like pleasure, pain or delusion and not the three primal Gunas, because they being basic cannot merge into anything.

Seventh. In this stage of insight it is recognised that Purusa is free from relationship with Gunas, is self-illuminated, pure and absolute. (Here the Gunas referred to are the three primary Gunas-the constituent principles). This is not isolation itself but the best insight relating to final emancipation. In perfect isolation, the mental vision completely disappears; hence insight also ceases. When after the aforesaid seven insights, the mind is closed, the tranquil Purusa is regarded as Mukta-Kuśala or liberated and proficient. At the stage of this insight Puruşa is called Kuśala or proficient. That is the state of liberation while still living. When contact with misery does not take place even while living, then the yogin is regarded as Jivan-Mukta or free while living. When on the attainment of discriminative discernment, there is just a particle of latency remaining, and the yogin contemplates only on ultimate insights, then only is he Jivan-Mukta. In that state, though faced with misery, he may rise above it with discriminative knowledge, and thus escape it. He is thus Jivan-Mukta or free in lifetime. Even if the Yogin lives with a created mind, he is Jivan-Mukta. In fact, a yogin living after liberation, i.e. beyond the touch of misery, is called Jivan-Mukta when, though quite capable, he does not take to the state of perpetual isolation by getting into incorporeal emancipation (IV-30).

What according to some modern viewpoint is Jivan-Mukti, is according to Yoga only verbal knowledge acquired through hearing and inference. When discernment is established a yogin is not worried with fear nor does he lament over misery.

भाष्यम्—सिद्धा भवति विवेकख्याति हीनोपायः, न च सिद्धिरन्तरेण साधन-मित्येतटारभ्यते—

योगाङ्गानुष्ठानादशुहिचये ज्ञानदीप्तिराविवेकख्यातेः॥ २८॥