souls that live in the universe form the second category. The Substratum behind the universe and the innumerable souls is the third category. This third one is the repository of all knowledge and power. Not only does It sustain, but also govern and control the destiny of the Jagat and the Jivas. Enshrouded as the Jivas are in the Jagat, they subject themselves to countless births and transmigrations. Through transmigration they either evolve to higher orders of life or involve to the lower ones. Virtue and righteous acts help them go upwards. Vice and sinful acts drag them downwards Mukti or emancipation is effected by giving oneself away in toto to God. Complete disentanglement from the meshes of the world is thereby obtained. Mukti is the goal of all Jivas This fundamental position is common to all the three systems of philosophy. The specialities of the three systems may now be gone into.

According to Dvaita, the universe, the individual souls and God are three separate and everlasting entities. God rules over the universe and the souls. The souls in their ignorance are entangled in the universe. Through devotion to God and through His mercy obtained thereby, the souls are to free themselves from the bondage of the world and attain the realm of God. This state of living with God in Heaven is termed Mukti. There the Jivas are eternally in the presence of their Lord. Their individuality is not lost because of Mukti

Visishtadvaita literally means 'qualified nondualism.' God alone exists, according to it The