[All Dharmas—including Adharma also: all actions, righteous or unrighteous, since absolute freedom from the bondage of all action is intended to be taught here.

Take refuge in Me alone—knowing that there is naught else except Me, the Self of all, dwelling the same in all.

Liberate thee—by manifesting Myself as thy own Self.

111 sins: all bonds of Dharma and Adharma.

Sankara in his commentary here very strongly combats the opinion of those who hold that highest spiritual realisation (Jnana) and work (Karma) may go together in the same person. No work, save such as is done absolutely without attachment, self-interest or passion, solely for the benefit of mankind, can be performed by him who has realised the true nature of the Soul, viz., Its freedom from all worldly conditions and limitations, and Its self-dependent light and bliss. So the conclusion is, that neither the conjunction of Jnana with Karma, nor Karma alove conduces to the absolute cessation of Samsâra, but it is only the Right Knowledge of the Self which does so.]

इदं ते नातपस्काय नामकाय कदाचन॥ न चाशुश्रूपचे वाच्यं न च मां योऽभ्यसूयति॥६७॥ XVIII., 67.

ग्रतपह्नाय To one who is devoid of austerities ते by thee इदं this न कदाचन never बाच्यं to be spoken न nor ग्रभक्ताय to one without devotion न च nor ग्रशुश्रुवे to one who does not render service य: who माम् at Me ग्रभ्यस्यति cavils न च nor.

This is never to be spoken by thee to one who is devoid of austerities, nor to one who does not render service, nor to one who cavils at Me.