At the conclusion of Abhiṣeka (ceremonial bath) the Naivedya consisting of cooked rice of the Śāli variety shall be offered.

- 55. When the worship is over, the linga shall be kept in a casket and placed separately in the house. Persons who worship their own lingas shall, after the worship is over, offer as food those articles of diet to which they are accustomed.
- 56. All non-ritualists shall worship the subtle linga. In the place of floral offerings they shall use sacred ashes for adoration and food.
- 57. They shall keep the linga after worship on their head for ever. The ash is of three types, derived from ordinary fire, Vedic fire and Siva fire.
- 58. The ash derived from ordinary fire shall be used for the purification of articles of mud, wood or metals and even for grains.
- 59. Articles of worship like gingelly seeds, cloths and stale stuffs shall be purified with ashes.
- 60. So also the objects defiled by dogs etc. The ashes shall be used with or without water according to necessity.
- 61. The ashes resulting from Vedic rites in fire shall be smeared over the forehead at the end of the rites. Since the ashes are purified by the mantras the rite itself takes the form of the ashes.
- 62-65. Hence, applying the ashes is tantamount to assimilating the sacred rite in one's own Ātman. Bilva twigs shall be burnt repeating the Ātma mantra of Aghora. This fire is called Śivāgni. The ashes resulting therefrom are called Śivāgnija. The dung of a cow, preferably of Kapilā cow, shall be burnt first and then the twigs of Śamī, Aśvattha, Palāśa, Vaṭa, Āragvādha or Bilva shall be burnt. The ash resulting therefrom is also Śivāgnija. Or the twigs shall be burnt in Darbha fire repeating Śiva mantra. After straining the ashes with cloth (the fire powder) shall be put in a new pot.
- 66. For the sake of resplendence, the ashs shall be taken. The word Bhasma (Ash) means that which is honoured and adored. Siva formerly did so.
 - 67. A king takes the essence of wealth by way of tax,