The first line is commented upon and elucidated by the following line in the stanza. Lord Krishna explains why it is hard ordinarily for seekers to contemplate upon the Formless. "THE UNMANIFEST IS VERY HARD INDEED FOR THE EMBODIED TO REACH." The crucial word in the stanza is 'embodied.' It is often very directly understood to mean "all those who have a physical structure." The absurdity of such an understanding would become evident if we follow the natural corollary of such an interpretation. If all those who are having a physical body can meditate only upon the form of the Lord, then it follows that pure meditation upon the Formless is to be undertaken only after the body is dropped and the seeker is dead.

Shri Shankaracharya, therefore, clearly explains that the "EMBODIED" means "those who are attached to their bodies." Sunk in flesh, if one personality lives only a life of sensuality and satisfaction of one's body-cravings, one will find it too difficult to take to steady and continuous meditation upon the subtle theme of the Infinite, Formless and All-pervading. An old man whose vision is lost and whose hands are shaky, may find it very difficult to thread a needle; so too, a mind and intellect agitated, panting and restless, suffering from desire-plays, are not vehicles that can successfully fly beyond the frontiers of names and forms to the endless Spiritual Glory.

In short, to the majority of us, meditation upon the Lord, as expressed in the Universe, is easier and more profitable.