

*taylorvirodho'yanupādhikalpito
na vāstavaḥ kaścidupādhireṣāḥ,
īśasya māyā mahadādikāraṇam
jīvasya kāryam śr̥ṇu pañcakośam.* (243)

243. *The difference between them is only created by superimposition and is not real. The conditioning in the case of Īśvara is māyā or mahat and so on, and listen, the conditionings in the case of the jīva are the five sheaths.*

The difference between Īśvara, the Lord, and jīva, the individual entity is indeed great. This is brought out clearly by the examples cited in the previous verse. On a close observation we find that the much talked about differences between them are all because of each one's conditionings, the upādhis, they do not exist in essence. The equipments are different and so the difference between them due to the equipments is only apparent. In Its essential nature, Brahman, the Supreme, has no equipments at all. It is one without a second. This Brahman or Reality expresses Itself as Īśvara and jīva because of the difference in conditionings. When the great ṛṣis of the Upaniṣads declared, 'That thou art', they did not mean that the expression of the divine Self in the various equipments is one and the same, but they only meant that the factor which is expressing through all conditionings is one and the same. The Supreme expresses through two different types of vehicles giving rise to two different types of expressions – Īśvara and jīva. When the equipments of both are removed, that which expresses through both is experienced as one and the same. In fact, in reality there are no equipments at all.

The supreme Reality functioning through māyā is called Īśvara or God. Masters of Vedānta call this equipment 'māyā', which is called 'mahat' in other schools of philosophy.¹ When the supreme Reality functions through a set of five sheaths, there is an expression of a jīva, an individual entity.

¹ ibid. verse – 123 where mahat is explained as 'total intellect'.

When these equipments – the māyā or mahat and the five kośas¹ – are removed from God and man respectively, what remains is the one and the same ultimate Reality.²

In order to make us clearly understand this, the Upaniṣads explain It employing a set of terms and terminologies evolved by them. Consciousness functioning through an individual entity, microcosm (vyaṣṭi) is called the 'jīva' and that functioning through the totality, the whole cosmos, meaning macrocosm (samaṣṭi) (jagat) is called the 'Īśvara' (See the table on page 352).

The absolute Reality, which functions through the microcosm and the macrocosm, is one and the same. When the microcosm and the macrocosm are transcended, what remains is the supreme Reality. When the mind and the intellect are transcended, the jīva merges into Īśvara.

God or Īśvara is the Reality functioning through the total vāsanās. In Vedānta, the total vāsanās are called 'māyā'.

Brahman, the Reality, functioning through my vāsanās, thoughts and emotions ordered this physical body in my mother's womb and has appeared in an environment where alone it can find their fulfilment. After taking the physical body, it moves from environment to environment in order to exhaust its most powerful vāsanās.

Any conscious act – physical, mental or intellectual – creates vāsanās. A physical body is not necessary to create vāsanās. Going back to the cause of thoughts or the first cause, is called 'meditation'. Vāsanās create the world and our transactions with the world around us create vāsanās in us.

Brahman functioning through the total vāsanās is called God (Īśvara) and functioning through individual vāsanās is called

¹ ibid. verse – 125.

² we may in short say that God minus māyā is Brahman and jīva minus the five sheaths is also Brahman.