CONCLUSIONS
The Chapterwise conclusions of my thesis are summed up here. In Chapter I, of my thesis entitled "Introduction", I have discussed the scope and importance of this work. Authorship and the date of this work have also been discussed in the same Chapter. The VDS., which is one of the important Dharmasūtras, consists of one hundred Chapters known as "Adhyāyas" and the division of this work into one hundred Chapters has been made just to equal the number of Viṣṇu's one hundred names enumerated in Chapter 98 of this Dharmasūtra. Otherwise there are many Chapters such as 40, 42, 76 etc., that contain only one Sūtra and one verse and have got no importance. The VDS. is the only Dharmasūtra which claims divine authorship and that is why it is unique among the Dharmasastras. This Dharmasūtra begins with a legend about the lifting of Goddess Earth by divine boar (Yājñavāraḥa incarnation of Viṣṇu) and with prayer to God Viṣṇu by Goddess Earth for teaching her the Dharma of the four Varnas. Chapters 2–97 deal with the duties of the four Varnas and Asramas as taught by God Viṣṇu to Goddess Earth. The last three Chapters deal with the eulogies done by Goddess Earth in the praise of God Vāsudeva
and Goddess Laksami. The VDS. resembles the Dharmasutras in form and substance, but so far as the metrical section of this work is concerned it agrees in many cases, word for word with the Vas. DS., BDS as well as Smritis of Manu, and Yājñavalkya.

The acquaintance of the VDS. with the custom of suttee, the enumeration of twenty-one hells, the use of word "Pustaka" for a book, the description and enumeration of various incarnations of God Visnu, the mention of seven week days, enumeration of various sacred Tirthas which belong to all over India, and the Vague definition of the Aryavarta as a country where the four Varṇas exist, are such traits of this Dharmasutra which distinguish it from the other Dharmasutra. The VDS. is also betrays acquaintance with the philosophical doctrines of Sāṅkhya and Yoga. This Dharmasutra has taken several Mantras derived from different Vedic Saṁhitās and the Grihyasutras. Most of them have been borrowed from the Kāthaka Saṁhitā. Similarly there are several Mantras, Šutras and ideas that Visnu has borrowed from the KGS. Due to this reason it has been suggested to by Dr. Buhler that "the bulk of the so-called Viṣṇusmṛiti is really the ancient Dharmasutra of the Charayaṇīya Kāthaka Śākhā of the black Yajurveda". Dr. Jolly and Dr. Kane, too, support this view of Dr. Buhler. But this view has been refuted by Prof. Ram Gopal as he says that "the VDS. seems to have borrowed rules from the KGS. in the same way
as it has borrowed from the Katha in the same way as it has borrowed from other Dharmasutras and Smritis." Regarding the authorship of this Dharmasutra, it may be said that the author is anonymous. He has not mentioned his name. But from the whole study of this work it may be inferred that the author of this work might have been a member of the Visnuitic sect of the Bhagavatas, as it mentions several epithets, one hundred names and many incarnations of God Visnu. The author has fathered this Dharmasutra upon God Visnu to prove the authenticity and religiosity of this work.

The subject regarding the date of the VDS. has also been discussed by me in the first Chapter of this thesis. There is a great controversy among the scholars regarding its date, as some of the topics of the VDS. are on a level with the ancient Dharmasutras of Gautama and Apastamba such as duties of the king, the panel law, the rules about twelve sons, law of inheritance along with the doctrine of mixed castes and funeral rites. On the other hand, the VDS. contain many verses and Sutras which can be considered later than Smritis of Manu and Yajnavalkya. Among such matters may be mentioned seven days of the week, including the designation of the thursday as Jaiva, the custom of Suttee, the word Pustaka for a book, the Tirthas belonging to all parts of India, Trinurthi, various incarnations of God Visnu, the laws of debt and legal proceedings and the vague definition of the limit of the Áryan land "Áryavarta".
On account of the existence of such rules of the VDS., as are found in the oldest Dharmasūtras of Āpastamba and Gautama, and the mention of Viṣṇu as ancient law giver in the YS. DR. Buhler, Dr. Jolly and Dr. Kane believe that there were two forms of the VDS. (1) the oldest form contained such rules as are laid down in the Kāṭhaka school of Yajurveda and in the oldest Dharmasūtras of Āpastamba and Gautama and (2) the present form of the work is said be recast by a person devoted to Viṣṇu and contains both the oldest ideas of the Dharmasūtras as well as the later rules described in the Smṛitis of Manu and Yājñavalkya. The above mentioned scholars place both the above mentioned versions of the VDS. in different periods. The first version of the VDS., which contains the oldest ideas and was only in prose, has been placed by these scholars between 300 B.C. to 100 A.D. But it is difficult to say anything about this version of the VDS. for there is little evidence to prove that the VDS. was ever a Dharmasūtra of the Kāṭhaka school. So far as the present edition of the VDS. is concerned, Dr. Jolly says that the extant Viṣṇu Smrīti may be placed after the Dharmasūtras and before the Smṛitis of Manu and Yājñavalkya and he advances several arguments to prove his point which I have discussed fully in the first Chapter of the thesis. But the arguments adduced by Dr. Jolly in support of the priority of Viṣṇu to Manu and Yājñavalkya have been refuted by Dr. Kane and Prof. Ram Gopal as discussed in the "Introduction" of this thesis.
After a long discussion regarding the date of the VDS. and a thorough study of the work, it may, possibly, be said that the VDS. was composed after the Smritis of Manu and Yājñavalkya, and before those commentators who have quoted the verses of the VDS. in their commentaries. No definite date can be assigned to this Dharmasutra.

In Chapter II of my thesis, I have discussed the relationship of the VDS. with Kāthaka school and the other Dharmasūtras. Numerous Mantras, which are cited by their Pratīkas in the VDS. belong to the KS. of the Krisna Yajurveda. Moreover, there are also such Mantras as are neither found in the KS. nor in any other Samhitās of the Vedas, but are cited by their Pratīkas in the Kāthaka Grihyasūtra and in full in the Devapal's Bhāsya on the KGS. which is known as the Laugākṣi Grihyasūtra. Therefore, these Mantras, too belong to the School of the Kātha. In addition to the Mantras there are several Sūtras and the ideas that the VDS. has borrowed from the KGS. Discussing the relationship between the VDS. and the KGS. Dr. Jolly says that Kāthaka Grihyasūtra does not contain those Mantras alone but nearly all the Sūtras in which they are quoted, Dr. Jolly further adds "the Viṣṇu Sūtra has four long sections viz., Chapter LXXIII and Chapter XXI, LXVII, LXXXVI, excepting the final parts in common with that work while the substance of Chapter LXXIV may also be cited in it. The argument between both work is very close, and where they differ it is generally due to false readings or to enlargements on the part of the
Visnu Sūtra. However, there are a few cases, in which the version of the latter work is evidently more genuine than that of the former and it follows therefore, the author of Visnu Sūtra cannot have borrowed his rules for the performance of Śrāddhā etc. from the kāthaka Grihyasūtra but that both must have drawn from a common source, i.e., no doubt from the traditions current in the Kātha school to which this work is indebted for so many of its Mantras as well. But there are some such points on which the VDS. and the KGS. differ from each other. That is why Prof. Ram Gopal rightly says "the VDS. seems to have borrowed rules from the KGS. as it has borrowed from the other Grihya and Dharmasūtras and Smritis".

Visnu has borrowed several ideas from the Grihya Sūtras of Āśvēlayan, Sānkhayana, Gobhila and Pāraskara. For instance, the Sūtras and Mantras cited in the Vrishotasarga are also found in the Par. G. S., The Sānk. G. S. and the Kaush. G. S. So many examples of this type can be cited in this context.

So far as the relationship of the VDS with the other Dharmasūtra is concerned, it may be said that Visnu has taken so many ideas from the Dharmasūtras of Āpastamba, Gautama, Baudhāyaṇa and Vasiṣṭha. Chapter 48 of the VDS. closely agrees with the sixth chapter of the third prāṇa of the BDS. Similarly Chapter 56 of the VDS., which enumerates various purification hymns, such as Aghamārgaṇa, Devakritam, Śuddhayatya etc., is fully identical with verses 10-15 of
Chapter 28 of the Vas.DS. Moreover there are several verses of the VDS. which are identical with those of Vas.DS. Sometimes Visnu makes slight modifications in those verses which he has borrowed from the other Dharmasūtras of Baudhāyan, Gautama etc. for the sake of making this Dharmasūtra an independent composition.

The third chapter of my thesis deals with the relationship of the VDS. with the Smritis of Manu and Yājñavalkya. I have discussed this subject in full details. More than 160 verses of the VDS. are identical with those of the Manu Samriti. Out of these 160 verses 75 verses are slightly modified by Visnu. For instance, Visnu (LI, 64) substitutes Kathanchana for abravin- Manu, in Manu V, 41 and Visnu XXIII, 56 reads Manu (V 122) prokṣaṇena cha Pustakam for Punahpakena mrinmayam. In addition to these verses there are several verses which are merely prose equivalents of verses of Manusmriti. There are also such verses in both the VDS. and the Manusmriti which have similar idea but different wording.

Similarly Visnu's close affinity with the verses of the YS has also been discussed in Chapter III of this thesis. Both these works have the same idea on so many points. Besides, sixteen verses have been borrowed by Visnu from the Bhagavadgītā with slight changes as Viṣṇu uses Vasudhe in place of Kaunteya and Bhāvani in place of Bhārata. Similarly some verses of the VDS. are identical with those found in the Mahābhārata. Thus,
I have discussed the relationship of the VDS. with the Smrities of Manu and YS. and Bhagavadgītā and Mahābhārata in Chapter 3 of this thesis.

In the Chapter IV of my thesis, entitled Social life in the VDS., I have discussed the social pattern in the times of Viṣṇu. The caste system which was not developed by the time of Rigveda, was fully developed by the times of Dharmasūtras. Viṣṇu clearly mentions the word Varga to designate caste and details the duties of four castes i.e., Brāhmaṇa, Kṣatriya, Vaiśya and Śūdra. Out of these four castes the first three i.e., Brāhmaṇa, Kṣatriya and Vaiśya are denominated by the term Dvija" for, they are entitled to perform Upanayana sacrament which is necessary for the study of Vedas and is considered as the second birth. Similarly Dvijas were entitled to perform all the ceremonies which begin with impregnation and end with the ceremony of burning the body, with the recitation of Mantras. The fourth caste i.e., Śūdra, was not allowed to perform Upanayana Samskāra that is why the Śūdra had only one birth that is physical birth and was denominated by the term Ekajāti. Thus Viṣṇu divides the society into two broad categories of Dvija and Śūdra. Among these four castes each preceding one is superior in position to that of succeeding one. The Brāhmaṇas were on the top of the list of the Varnas and they were lords over all castes. That is why they have been given
given maximum privileges. Even it is said in the VDS. that "the Gods are invisible deities whereas Brahmanas are visible deities." Visnu also says that it is by the favour of the Brāhmaṇas that Gods reside in Heaven, a speech uttered by Brāhmaṇa, whether a curse or benediction never fails to come true." Brāhmaṇas were also exempted from corporal punishment even if they committed heinous crimes.

The Ksatriyas also held an important position in the society. Their main function was to protect the people and for this reason they were regarded as an important part of the Indian society. After the Ksatriyas come the Vaiśyas who were considered as the treasurers of Indian society because the seniority among the Vaiśyas was determined by the quantity of their food and wealth. As regards the position of Śūdras, who were at the lowest rung of the Indian society, it can be said that they suffered from several disabilities by the time of Visnu. For instance, the Dvijas were entitled to read Vedas and to perform Vedic sacrifices, whereas Śūdras were not allowed to do so. Even a Śūdrā wife was not entitled to perform Vedic sacrifices. Similarly a Śūdra was not allowed to carry the corpse of a twice-born even if he may be a son of the deceased. But it is important to note that though the Śūdras debarrred from several privileges, yet they held an important place in Indian society by the time, as it states that the King should set up his kingdom in such a region which abounds in forest, cattle crops, Vaiśyas and Śūdras. Visnu also says that
a Śūdra as a guest in an Aryan house should be treated with
due respect and courtesy. Similarly there is mention of
regions being under the rule of a Śūdra king. The Śūstras
also had rights of all learnings, except Vedas, as to
practise all sorts of arts is one of the occupations of
the Śūstras. Similarly they also had rights of protection,
justice etc. Therefore, the position of Śūstras was not so
bad in the VDS. Viṣṇu also draws a line of demarcation between
the four castes in respect of various matters such as Treasure-
trove, fines, punishment, evidence, rates of interest,
sacraments, ordeals, marriage, inheritance, the observance of
the impurity, etc. In all the above mentioned matters Viṣṇu
favours the Brāhmaṇas.

After the Brāhmaṇas come the Kṣatriyas, then Vaiśyas and
lastly the Śūstras. For instance, in the matter of punishments,
Viṣṇu says, that if a man of lower castes commits crime against
the members of the higher castes, he is deprived of the limb
with which he commits crime. Similarly in the context of
marriage, Viṣṇu allows a Brāhmaṇa to have four wives, one
belonging to his own caste and the other three from Kṣatriya,
Vaiśya and Śūdra castes; a Kṣatriya three wives, one from
his own caste and the other two from the Vaiśya and a Śūdra
castes; a Vaiśya, two wives one from his own caste and another
from the Śūdra caste; and a Śūdra only one wife from his own
caste. Various occupations have also been described in the
for all the four Varnas. Brāhmaṇas were to teach Vedas, to perform sacrifices for the members of the three higher castes and to receive alms. Kṣatriyas were to administer and to protect all the Varnas. Cattle breeding, agriculture, trade and lending money on interest were the hereditary occupations of the Vaisyas. Śūdras were to serve all the three higher Varnas and to practise all sorts of arts. But in the times of distress each caste may follow the occupation of the next inferior caste. So according to Viśnu the members of the higher castes were allowed to follow the occupation of the lower Castes, but the members of the lower castes were not allowed to adopt the occupation of the higher castes. In addition to above mentioned duties Viśnu also describes some common duties to all the four Varnas.

Viśnu also speaks of some mixed castes. There are two forms of marriage, Anuloma (the union of a man of higher caste with a woman of lower caste) and Pratitom (the union of a male of a lower caste with the females of higher caste). Sons begotten through such union would form mixed castes character of society and they are despised by the twice born. For example, the offspring of a Śūdra male and a Vaiśya female would be called Ayogave. Viśnu names seven types of such sons, i.e., Ayogave, Pulkasa, Chandāla, Vaidehaka, and Suta, and also speaks of about their means of livelihood.

In regard to connubial relations, Viśnu gives preference
to Brāhmaṇa and says that a Brāhmaṇa may marry in four castes, a Kṣatriya in three castes, a Vaiśya in two castes and a Śūdra only in one caste. Similarly in the context of commensal relations Visnu says that a Brāhmaṇa was allowed to take the food prepared by any dvija. But in the case of Śūdras the VDS. states that food prepared by a Śūdra can be taken by a twice born only if he is share-croper, a friend of the family, a slave of herdsman, a barber or one who announces himself with the words that "I am your salve". Therefore, it may be said that there were different categories of the Śūdras by the time of Visnu. Some were superior and others were inferior.

The political life of the people during the period of the VDS. has been portrayed in Chapter 5 of this thesis. It deals with kingship, forms of government, taxation constituent elements of the State, relationship with other kings and rules relating conquered territory. Monarchy was the only form of Government at that time. The kingship was by hereditary or by victory. The king belonged to Kṣatriya caste. But one Śūtra of the VDS. emphasises that a Snātaka should not reside in country ruled by a Śūdra king. Hence, we can infer that there were the Śūdra kings in the times of the VDS. Visnu also prescribes some qualities of a king. For instance, it is laid down that a king should constantly show reverence to the gods and to the Brāhmaṇas and should serve the aged persons. A king is advised to avoid certain vices such as hunting,
gambling, illicit relations with women and drinking, harshness in speech and action. Visnu sets before the king a very high ideal that if a king feels pleasure at the pleasure of his subjects and feels distress at the distress of his subjects he obtains popularity in this world and gets the highest place in Heaven after death. Therefore, for a king his subjects were all in all. Visnu further lays down some guidelines for the security of a king. It is said that the king should appoint some body-guards, that he should be conversant with incantations in order to despel the effect of poison, that he should not drink or eat any thing until it is tasted by someone who is trustworthy etc. Regarding the territory of the king, Visnu says that it should be in a country which abounds in waters, trees and mountains, open plains etc. Visnu further says that the country should be inhabited by a large number of Vaiśyas and Sudras. But Manu differs in this respect. He says that the country should be inhabited by Āryan as. Six kinds of forts i.e. Dhanva, Nri, Mahi, Vāri, Vrikṣa and Giri have been described by Visnu for the residence of a king.

The various functions of the king such as protection of his people, appointment of departmental officials, ministers, lords or village administrators, Purohita, spies and judges have been discussed in this Chapter of the thesis. It is also laid down in the VDS. that a king is entitled to impose taxes on his subjects, for, he grants protection to them. Therefore
different rates of taxes were charged from the subjects on
different articles. For instance, one-sixth of all the gross
produces of land such as grains and other seeds, shall be
charged by the king from his subjects. Besides, there are
also some other sources of State revenue such as treasure-
trove, fines court fees etc. Viṣṇu also names out the seven
consituent elements of the states i.e. monarch, concil of
ministers, forts, treasury, army, subject along with the
territory and allies. As regards the relationship with the
neighbouring kings Viṣṇu says that a king should keep watch on
the actions and policies of his neighbouring princes through
his spies, or himself. It is stated in theVDS. that a king
should adopt four modes of diplomacy i.e., conciliation, division
(division of opposing forces), appeasement by offering presents
and resort to force, in dealing with his allies, neutral kings
and Buffer states in accordance with requirement of the
situation. Some authorities, like Manu, say that among these
four modes of getting success over an enemy "the use of force"
should be the last resort to solve any problem. In addition to
these four modes of success over an enemy, the VDS. mentions the
six stratagems, which should be used in war, i.e., truce, war,
marching, encamping, alliance with more powerful kings and
duplicity.

Regarding the conquered territory Viṣṇu enjoins upon the
king that he should not abolish the existing laws and customs
of that country, and further advises him not to extirpate the
royal race but to invest it with royal dignity. The old dynasty could be abolished, only if it is of ignoble descent. Moreover, the original doors or main gates of buildings built by his predecessors should not be demolished.

Chapter VI of the thesis deals with law and justice in the VDS. I have discussed in this Chapter penal law, civil law, law of pledges, laws governing debt, laws of suretyship, law of evidence, and law of inheritance. It was the duty of kings to maintain law and order in the Society. According to Viṣṇu, a king should inflict punishment upon the offenders keeping in view their age, caste, etc., and according to the nature of offences. There were four categories of punishment in the times of the VDS, namely, reprimand, rebuke, pecuniary punishment and corporal punishment. All the crime were denominated by the term "Sāhasa" in the VDS, and this work divides Sāhasa in three categories, viz., i) Prathama Sāhasa (the first amercement) i.e., entailing a fine of 250 Kārsapanas, ii) Madhyma Sāhasa (the second amercement) i.e., entailing a fine of 500 Kārsapanas in amount, and iii) Uttama Sāhasa (the highest amercement i.e., entailing a fine of 1000 Kārsapanas. But Manu, Yajñavalkya, Kautilya and Nārada describe some specific offences such as robbery murder mischief, etc. under the category of Sāhasa. These authorities also differentiate between Sāhasa and theft or kindred offences by saying that the theft (or kindred offences )
consists of depriving a person of his wealth stealthily without force, while in Sāhasa there is use of force. The amount of fines also varies from text to text. Under the title of Penal law, I have discussed punishment for defamation, assault, cruelty to animals, felling trees creepers etc., demaging property, and for rape and adultery. The Severest punishments have been described by Visnu for the members belonging to the lower castes and the leniency is shown to the offenders belonging to the higher castes. The Brāhmanas were exempted from corporal punishment even if they commit heinous crimes. Therefore, Visnu prescribes punishment keeping in view the caste factor.

The VDS. prescribes death sentence for forging royal edicts and documents, administration of poison, robbery, murder of men, women and children, stealing more than ten Kumbhas of grains, stealing more than hundred Masas of such things as are sold by weight, aspiring kingship by low-born person, breakage of dikes., giving shelter to robbers and for violation of duty towards husband by a woman.

As regards corporal punishment for various offences committed by a person of a lower caste on that of the higher caste, Visnu prescribes imputation of that limb with which the crime is committed. For instance, if a low born person spits on a high born person both his lips shall be cut off. Similarly Visnu adds that a person, who strikes out both eyes
of another person, should be treated in the same manner i.e., his both eyes should be taken out. Therefore, in regard to the corporal punishment Visṇu adopts the theory "Eye for an eye and tooth for the tooth."

Different amount of fines varies from one Kārsapana to one hundred Kārsapanas have been prescribed by Visṇu for various offences, and the fine is charged according to the nature of the offence. For instance, Visṇu prescribes the fine of highest amercement i.e. one thousand Kārsapanas, for a person who fells a tree yielding fruits. On the other hand, the fine of one Kārsapana imposed on a person who kills insects.

Under the title of Civil Law such topics as disputes between a master and a servant, law of contract, punishments for violation of compact, trade law, non delivery after sale, committing fraud in gambling, removal of boundary mark, fraudulent sale, improper medical treatment, defilement, disrespect, disowning relationship, false evidences, enslaving a person of the higher castes and offences relating to women, have been discussed.

Besides, this chapter discusses the law of pledges under the sub-headings of classifications of pledges, rules governing pledges and disputes over pledges; the law governing debt under the sub-heading of liability for the payment of debt, rights and duties of the debtor and creditors and rules and methods of
the payment of debt; the topic of interest under the sub-heading of rules governing interest; the laws of Suretyship under the sub-heading of different kinds of Sureties i.e. Surety for appearance, Surety for honesty, and Surety for payment, and responsibilities of co-sureties; the law of documents under the sub-headings of different kinds of documents, and valid and invalid documents; the law about witnesses under the sub-heading of number of witnesses, eligibility and ineligibility of witnesses, mode of examination of witnesses, priority of witnesses and text of creditability of witnesses; the law of ordeals under the sub-heading of conditions and applications of the ordeals i.e. ordeal by balance by fire, by water, by poison and by sacred libation; and the law of inheritance under the sub-headings of definition and general rules of inheritance, impartible properties, persons excluded from inheritance, Sonship, types of sons, Strīdhana, partition among sons of different castes and order of succession in the absence of a son.

Chapter VII deals with the topic "Religion and Philosophy as portrayed in the VDS." The VDS mentions important and well-known Vedic deities, such as Agni, Indra, Anumati, Soma, Varuṇa, Indrāgni, Visvēdeva, Prajāpati, Dhanvantri, Vāstoṣpati, Agni-svistikrita, Pūsuna, Sūrya, Brahman, Aśvin, Brihaspati, Marut, Rudra and Viṣṇu, and prescribes the offerings of oblations to them in the performance of different sacrifices. For instance,
the deities Agni, Soma, Mitra, Varuna, Indra, Indragni, Visvdeva, Prajapati, Anumati, Dhanvantri, Vastospti and Agni-svastikrita are to be propitiated by a householder at the performance of śrāddha.

I have also discussed in this chapter different modes of worship adopted by the VDS. such as sacrifices, idol worshiped and temples, Japa, or recitation of Mantras and Meditation. Viṣṇu prescribes various sacrifices which a householder should perform on different occasions. Viṣṇu says that a householder should perform the five great sacrifices regularly. They are: Brahma-yajña, Deva-yajña, Bhūta-yajña, Pitri-yajña and Nṛyajña. In addition to these Pañchamahā-yajñas, Viṣṇu also speaks of about the Gṛhya counterparts of the Śrāuta sacrifices i.e., Darsapūrṇamāsa, Agnihotra, Agrayāṇa etc. The worship of the gods through the images was fully developed in the time of the VDS., as it states that the performance of all ordeals should be completed before the images of gods. The VDS. also draws a picture of the idol of God Vāsudeva and lays down the various methods of worshipping this god with the recitation of different Vedic Mantras. It also prescribes the materials which are to be used and which are not be used for the worship of God Vāsudeva. The mention of temples is also found in the VDS. Recitation of Mantras, which is also to be regarded as a mode of worship, is found discussed in the VDS. It mentions several purificatory hymns such as
Aghamāraṇa, Devakritam, Suddhavatyah, Pavamānayaḥ, Durgā-Śāvitrī etc. Visnu also lays down the method of Prānāyāma and describes the composition and importance of the sacred syllable "Om", the three Vyāhritis and the Gāyatrī. Meditation of the Supreme deity is also one of the forms of worship and Visnu lays down some methods of meditation. Visnu also speaks of two forms of God to be meditated upon by a devotee i.e. Sakara and Nīraṅkāra and describes the qualities of these two forms of God. Enumeration of sacred Tīrthas situated on the different rivers i.e. Banārasa, Gāṇḍavāra, Kaṅkhal, Kalodaka, Āyādhyāya, and upon Mountains i.e. Kusāvṛata, Kedāra, Brigutungā etc. is also found in the VDS for the performance of śrāddhas.

Visnu also deals with the description of various śrāddhas to be performed on different days and occasions such as Āstakas, Anvaṣṭakas, Ekoddīṣṭa etc. and the rewards that a person obtains by performing these śrāddhas. As Visnu enumerates several sacred places situated on rivers and on mountains for the performance of śrāddhas similarly it forbids the performance of śrāddhas in Mlechchha country and defines the Mlechchha country as the country where the system of four castes does not exist. Visnu also describes the qualification and qualities of the Brāhmaṇas who should be invited at the performance of śrāddhas and mentions such Brāhmaṇas as should not be invited at such ceremonies. Visnu says that a householder should not inquire into the qualities of a Brāhmaṇa, when
he is invited at the offerings of the Gods, but at the performance of Srāddhas offerings to manas he should inquire about the Brāhmaṇas very carefully. So some particular Brāhmaṇas of specific qualities and qualifications were to be invited at the performance of Srāddhas. Particular material has been prescribed by Viṣṇu for the performance of Srāddhas.

The nature of the Supreme Being and his qualities, have been described in full details in the VDS. The concept of twenty-five entities, i.e., Prakṛti and Puruṣa, described in the Sāṅkhya System of Philosophy, finds mention in the VDS. It also contains the tenets of the Yoga system of Philosophy as this Dharmasūtra prescribes the various methods of meditation.

Regarding the controversial and mysterious question that "What happens after death", Viṣṇu says that some attain various Lokas due to their virtuous acts, some are reborn according to their action, some attain emancipation on account of their knowledge and some go to different hells on account of their bad actions. Therefore, Viṣṇu believes in the Philosophy of Karmas. According to all the Dharma Śāstras the persons who do not perform their duties according to prescribed methods and commit various of types of sins, fall into different types of hells, which are full of sorrows and sufferings. Viṣṇu enumerates twenty-one types of terrible hells. On the other hand Viṣṇu says that those who practise 'Dharma',
according to the rules prescribed in the sacred books, attain heaven and various lokas of bliss.

As regards the philosophy of Karman the VDS. lays down a general rule that a Karman, whether good or bad, produces a certain result which can not be escaped except enjoying and under-going its consequences. Similarly the actions done by a man, whether good or bad, follow him after death like associates. Therefore a person has to bear the consequences of his action after death. Due to this philosophy of Karman, Visnu believes in the theory of Transmigration of Soul. Generally it is difficult to escape from the result of the good or bad action but Visnu lays down an alternative, i.e. performance of different penances and describes various types of penances for different types of sins. It is also stated in the Visnu Dharmaśūtra that a man is liberated from the cycle of birth and death after he has realised the Supreme Soul "Purusa".