The achievement of mokṣa or salvation is the goal set before mankind by both the BG and the ŚBP, using the various persons like Arjuna, Uddhava, Parīkṣit and others posing questions regarding it and the Lord Himself answering them in different forms. Both the BG and the ŚBP, therefore, have this common goal before them which they treat from different angles.

The BG is the first blossom of the “Veda-Tree”; it not only accepts the Vedāntic views of the identity of the Brahman and the Ātman, the immortality of the soul, the falsity of the empirical existence etc., but it also picks up and skilfully cultivates the concepts lying in the germinated form in the Vedas (such as yajña and Bhakti) to give a new vision of life.

The BG, has thus evolved Karma Yoga and Bhakti Yoga as two new paths to attain the fourth Puruṣārtha of life, namely, mokṣa. The path of Karma forms the central theme in the BG, satisfying its background, viz., making Arjuna follow the path of his svadharma; yet comprehensive as it is this is dealt with constantly keeping in view one’s spiritual elevation and the upliftment of the society. This path, however, also requires Jñāna of the nirguṇa Brahman and Bhakti for the saguṇa Brahman. Dhyāna is a means to concentrate on God who resides in one’s own heart and yet is all-encompassing. The Sāṁkhya philosophy existing during the time of the BG is utilised but with the acceptance of only One Supreme Principle. The theory of Avatāra is propounded for the first time here, as a part of the Karma Yoga and as the supreme illustration of the same. Through the delineation of the fate of the Yogi after death, the state of the realized person, the divine manifestations, the Cosmic Form of the Lord, the three guṇas of Prakṛti and how they govern man’s nature, the futility of the Karma-kāṇḍa to achieve mokṣa, and so on, along with Karma, Jñāna and Bhakti, the BG asserts the necessity of actions with the spirit of detachment, dedicating them to the Lord
with faith and knowledge about Him. Thus, does the ideal man of the BG spend his life and finally attains *para gati*/*parama pada*/*brahma-nirvāṇa*.

The *ŚBP* follows the *BG* in discussing more or less the same concepts. It accepts *Jñāna*, *Karma* and *Bhakti* as the three ways in which one can commune with God; *Jñāna* and *Karma* are depicted in almost the same view as in the *BG*. *Dhyāna* shows a great advance in its theory and outlook. Eschatology is also drawn upon from the *BG*, but in the *ŚBP* we find more clear and detailed ideas about life, death etc. The concepts of *Vibhūti*, *Māyā*, *Sannyāsa*, the logical means of attaining *jñāna*, the *Sāṅkhya* philosophy including a detailed account of creation and dissolution, the *Varnāśrama* - *dharmas*, etc. are indicative of deeper and more intense spiritual speculations in the *ŚBP*. The elaborate and yet poetic style of the *ŚBP* (as against the simple and direct style of the *BG*) contribute a great deal in bestowing this depth to it.

The fundamental difference, however, in the form of an extremely significant addition of the *ŚBP* becomes explicit in the Eleventh *Skandha* which is traditionally termed as the head of the Lord Himself and also as having the quintessence of the philosophy of the *ŚBP*. Its aim of course is the achievement of freedom from the transmigratory cycle or *mokṣa*, and the way shown here to achieve it is called the *Bhāgavata Dharma* - the way of life led by one in the total dedication to the Lord, in adoration of the Lord and being ever conscious of God everywhere and in everything. From this point of view, the concept and ideology of *Bhakti* borrowed directly from the *BG* is developed by the *ŚBP* to the fullest extent.

The *ŚBP* synthesizes all the above concepts without any contradiction, the synthesizing principle being that of *Bhakti* looked upon as the fifth Puruṣārtha. It is a purifying agency, a means for the higher end and also the highest end in itself. (Hence, the *Avadhūta’s* sermon also has emphasis on *Bhakti*).

The most striking feature here is the detailed discussion on *Bhakti*. The *bhakta* referred to by the *BG* is called the *Bhāgavatottama* by the *ŚBP*; however,
the various types of the bhaktas mentioned briefly by the BG are discussed at length by the SBP. Accordingly, the chief categories of the bhakt as are:- (1) nirguna bhakta and (2) saguna bhakta. The latter category is further sub-divided as the Bhāgavatottama, Madhyama and Prākṛta (cf. chapter on the Bhakti Yoga). It is needless to assert that Nārada, Śukadeva, the Avadhūta, the Navayogīs are the nirguna bhaktas, and the others are saguna bhaktas. This suggests that although the SBP has a mosaic of Bhakti, Karma and Jñāna. Bhakti is the “Super-Value” with Jñāna and Karma only as its subordinates. The Vairāgya is a consequence of this Bhakti.

In fact, the author of the SBP designates the Bhāgavata Dharma also as the Pāramahāṁsyā Dharma - characterized by an organic unity between Bhakti, Jñāna and Vairāgya (cf. SBP. V. 5.8. - Bhakti - jñāna - vairāgya - lakṣāṇam pāramahāṁsyā- dharman). Pāramahāṁsyā Dharma means the “religion” of the great (parama) “spiritual souls” - Swans (Haṁsas), like Śukadeva, the Avadhūta, the Navayogīs, the Bhikṣu, Prahlāda etc., who have known God, adored Him, dedicated their own selves in toto to Him and yet have chosen to abide by His lotus-feet forever. Hence in the colophon of each and every chapter of the text, the SBP describes itself as the “Pāramahāṁśi Saṁhitā”. This is corroborated by the SBP at XII. 13.18 - Śrīmad-Bhāgavatam puruṣam-amalam yad vaiśāvānām priyam yasmin pāramahāṁsyam-ekam-amalam jñānam param giyate Tatra jñāna-virāga-bhakti-sahitam naiṣkarmyum āvīṣkṛtam tat - sṛṇvan vipāṭhan vicāraṇa-parāḥ bhaktyā vimucyet-naraḥ 11. 11. “The SBP - the sacred Purāṇa is dear to the devotees of the Lord, wherein is extolled the one, pure, and supreme state of knowledge characterizing the Pāramahāṁsas. Therein is expounded the realized state of Karma Yoga accompanied by Knowledge, Renunciation and Devotion. One who hears, studies, and deeply thinks over its teachings with supreme devotion to the Lord is liberated (from the world).”

It is evident here that the SBP has accepted the spirit of the synthesis of Jñāna, Bhakti and Karma in toto from the BG but has added to it Virāga or Vairāgya
or renunciation as an additional means for the final liberation of man. This is in full conformity with its being Pāramahaṁśī Saṁhitā - the text belonging to the Sannyāsins or Paramhaṁsas.

The speaker and the listener of the Gītā were Karmayogīs in the beginning and in the end also remained Karma-yogīs as none of them renounced the world. Here, in ŚBP, however, both have renounced the world in the beginning of the text and both the speaker (Śukadeva) and the listener (Parīkṣit) renounced the world right from the beginning and both renounced the world in the end too. Hence the epithet Pāramahaṁśī Saṁhitā is the most appropriate one for the ŚBP and its addition of Virāga as one of the means for salvation of the soul is justified.

One point which hurts a reader of the ŚBP, especially in reference to the Skandha XI. is the neglect of this nectar of the ŚBP by the pseudo-scholars who prefer that the essence of the ŚBP is only the Skandha X and totally neglecting the Lord's last message to Uddhava and mankind!

It can be concluded that most of the religious and philosophical concepts of the BG are accepted by the ŚBP. Many principles found in the BG in the embryonic form are elaborated in its Purānic style adding illustrations, anecdotes etc. by the ŚBP. The most outstanding illustration of this is that of the concept of the Avatāra which could hardly find mention in merely a couple of verses in the BG, but is illustrated repeatedly by enumerating as many as 24 avatāras with detailed stories about many of them. At times, the ŚBP has expanded the main concept of the BG by adding a few more examples; the concept of Vibhūtis is a characteristic illustration of this. Here, over and above accepting the Vibhūtis from the BG, the ŚBP has added several Vibhūtis in its list. Illustrations are not wanting where a verse or a part of verse at the BG is accepted as an aphorism and is explained in a great detail along with interesting stories. Ajāmila's ākhyāna is an apt illustration of this point. The BG’s sixth chapter of the Dhyāna Yoga forms the ground for the discussion of the Navayogīs and then along with the various means
and systems of *Dhyāna, Bhakti, Bhāgavata Dharma, Jñāna, Karma*, the need for the *guru* in spiritual life, etc. are described or added skillfully by the author of the *ŚBP*. Hence, a comparative study of the concept of the *BG* and the *ŚBP* reveals that the fundamental concepts of the *BG* are accepted in the *ŚBP* in toto, hardly any of them being denied. However, the *ŚBP* has positively and explicitly emphasized the role of *Bhakti* on one hand and that of the *Vairāgya* on the other. As we have seen in the previous chapters even while delineating *Jñāna* or *Karma, Bhakti* of the *ŚBP* has a upper hand.

As is pointed out in the earlier chapters, the *dialogue style* of the *BG* is accepted by the *ŚBP*; so is not neglected the simple and lucid style of the *BG*. To this is added the method of inserting dialogues within the dialogues which make it more poetic by employing poetic embellishments, like similes, metaphors, generalization and adding *ākhyānas, upākhyānas*, as well as illustrations in the Purānic manner.

Thus, the adoption and synthesis of the concepts from the *BG* within its framework and moulding them into a finer shape with greater details reminds one of Dr. V. Raghavan’s remark: *Gītānām sūrābhūtānām manye bhāsyam iva bhāgavatam nāma purāṇam* (ie. “The *ŚBP*, in my opinion, is, indeed, like a commentary on the concepts occurring as aphorisms in the *BG*.” (cf. *Śrīmad Bhagavad-gītā Śrīmad - Bhāgavatam ca* - Dr. V. Raghavan’s article in the Dr. Raghavan Commemoration Volume).