

IQBAL'S PHILOSOPHY OF KNOWLEDGE

To Iqbal the question of knowledge is the most fundamental question. This is obvious from the fact that he opens his famous lectures on *The Reconstruction* with a discussion of "Knowledge and Religious Experience" and has devoted a large portion of his poetry, especially his Persian poetry, to expounding the nature of 'ishq' and 'aql', the two indispensable constituents of knowledge. Iqbal agrees with the Quran that reality reveals itself both within and without, that 'reality lives in its own appearances', and that a grasp of the internal as well as the external aspects are equally necessary in order to have a complete and full illumination of the real. Any attempt to separate them and to lay an exclusive emphasis on the internal or the external sources of knowledge is sure to engender ills peculiar to it. Discussing the basic difference between the Eastern and the Western approaches Iqbal says in the *Javid-Nama*.

غریبان را زیر کی ساز حیات
شرقیان را عشق واز کائنات

He urged that an exclusive reliance on 'ishq', the internal source of knowledge, in the East has led to escapism, and in extreme cases hermitism and withdrawal from life. Too much faith in 'aql' as we find in the West, has, on the other hand, produced strict kind of materialism and atheism, which have deadened the soul as Iqbal says :

شعله افرنگیان تم خورده ایست
چشم شان صاحب نظر دل مرده ایست!

Excessive faith in 'aql' or intellect, he says, has developed in

man a keener perception no doubt, which is the mainstay of science, the greatest achievement of modern civilization ; but it has incurred him a big price in the form of total loss of spiritual life, and consequently self-estrangement, estrangement from fellow-men, and in the life-weariness. Thus, the price which the West is paying for its excessive rationalism is pretty high. An American cartoonist once depicted the modern situation very beautifully in a drawing. He has shown a jet-plane moving at a tremendous speed with the inscription 'Scientific advancements of the present age', and a tortoise crawling underneath in the same direction as the plane with the inscription, 'Moral and spiritual progress of the modern age'. It beautifully depicts the sad and explosive situation of the modern man, which he owes to his one-sided development. This explains why the advocates of the standard of Self-realization in morality have always stressed upon the harmonious development of man.

What is responsible for this plight of the modern man, says Iqbal, is a wrong conception of knowledge and the function of thought therein. Modern epistemology, following in the lead of Hume and Kant, has come to rely completely on the empirical and the rational; and if some of them have admitted the intuitive also like Spinoza, they have kept the rational and the intuitive totally apart. Hume confined all knowledge to sense-experience as is well-known to every student of modern philosophy, and Kant made a rigid distinction between 'sensible' and 'intellectual' intuition, denying the latter to man. Whole of his agnostic position on religion and metaphysics ensued on this. Spinoza, similarly, made a bifurcation between an "intuitive idea" and a "discursive idea", but he reduced the former to "a direct acquaintance with one's own bodily and mental processes". This made intuitive merely subjective rather than something higher and spiritual as conceived by the religious man. The said bifurcation led to the separation of the ideal and the real, the infinite and the finite, a state of affairs which Iqbal is reluctant to acquiesce in. He, on the contrary, urges that "Islam" recognising the contact of the ideal with the real, says 'yes' to the world of matter and points the

way to master it with a view to discover a basis for a realistic regulation of life" The Western approach is mainly bifurcatory and divisive. It has divided the world of God into countries and ideologies, and the result is.

سرگزشت آدم اندر شرق و غرب
بهر خاکِ فتنه بائے حرب و ضرب

What is wanting in the systems and theories of the West is a proper understanding of the nature of knowledge, and a true appreciation of the role of 'thought' in it. According to Iqbal, "knowledge is sense-perception elaborated by understanding"; and again, "the character of man's knowledge is conceptual and it is with the weapon of this conceptual knowledge that man approaches the observable aspects of Reality". These two statements taken jointly imply that human knowledge involves three entities, viz. (i) the knowing subject, (ii) the object known, and (iii) the relationship of 'sensing', to use a term from Spinoza. Thus, knowledge precludes any possibility of the state of '*fana*' or '*hulul*', for in the absence of any of these terms no knowledge would be possible. They also bring out the role of thought in knowledge which is generally conceived as an organising faculty. Modern epistemology, after the Aristotelian tradition, recognises two kinds of thought, viz. (i) pure or theoretical thought and (ii) practical reason or thought. Kant, following the same tradition, has acknowledged only these two types of thought, that is why he was stuck up with the limitations of thought. He failed to appreciate any higher function of thought because of his lack of spiritual or mystic background. Iqbal's treatment of thought, on the other hand, is more thorough and complete inasmuch as he has acknowledged a 'deeper movement of thought' also, in which it is "capable of reaching an immanent Infinite." Thought, though feigning finitude, "is, in its essential nature, incapable of limitation and cannot remain imprisoned in the narrow circuit of its own individuality." According to Iqbal, finite thinking is possible

only due to 'the presence of the total Infinite in the movement of knowledge'. Thus, finite and the Infinite are not two separate entities, having no mutual contact ; they are rather so related that they require each other for mutual rejuvenation—a very important fact which Islam stressed in the first instance. It was this approach which made the Muslims the fathers of the modern science.

Thought, to Iqbal, in this higher capacity is not alien to intuition; it is rather organically related to it. The two spring up from the same root, as he says in the *Gulshane Raz-Jadeed*.

من او را نور دیدم نار دیدم
گہے نارش ز برہان و دلیل است
گہے نورش ز جان جبرئیل است

As such they should not be treated as separate faculties. They rather must work in unison, otherwise the result will be something abominable. Iqbal says in the *Javid-Nama*.

علم بے عشق است از طاغوتیاں
علم با عشق است از لاهوتیاں !

It is only through an amalgamation of thought and intuition, the external and the internal, the finite and the Infinite, that true and complete knowledge of the real can be had. Iqbal, thus, had the same mission as al-Ghazali and Kant, but owing to his more comprehensive view of thought he outplayed his predecessors. In this respect he has excelled both the Muslim Imam and the German epistemologist. It may be added here that Iqbal was not a misologist as is sometimes thought, for he assigns a due place to reason. To him reason and intuition must co-operate with a view to yielding proper knowledge, and in this cooperation of the two lies the mystery of true path. Iqbal says in the *Gulshan-e-Raze Jadeed*.

اگر یک چشم بر بندہ گنا ہے است
اگر باہر دو بیند شرط را ہے است

Thus, true insight and illumination of reality, according to Iqbal, is not possible but for the consideration of the two main sources of knowledge, viz. intuition or '*qalb*' and intellect or thought. It is indubitably the completest and most comprehensive view of knowledge so far advocated. This, to my mind, is the greatest contribution of Iqbal to modern epistemology, though he has seldem been called an epistemologist.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail. The text notes that any discrepancies or errors in the records can lead to significant complications during an audit and may result in the disallowance of certain expenses.

2. The second part of the document outlines the specific requirements for record-keeping. It states that all receipts, invoices, and other supporting documents must be retained for a minimum of three years. This period is necessary to allow for a thorough review of the records in the event of an audit. The document also mentions that electronic records are acceptable, provided they are secure and accessible.

3. The third part of the document provides guidance on how to organize and maintain the records. It suggests that records should be kept in a systematic and logical manner, such as by date or by category. This will make it easier to locate and retrieve the information when needed. The text also advises that records should be protected from loss, damage, or destruction, and that appropriate backup procedures should be in place for electronic files.

4. The final part of the document discusses the consequences of failing to comply with the record-keeping requirements. It notes that non-compliance can result in the denial of tax deductions and credits, which can significantly impact the taxpayer's financial position. Additionally, it may lead to the imposition of penalties and interest charges. The document concludes by encouraging taxpayers to take the time to properly maintain their records to ensure the accuracy of their tax returns and to avoid any potential issues.