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Substance and Emptiness: A Comparative Study of the “Absolute Being” in Kant’s Philosophy of Religion and Tathāgatagarbha–Dharmakāya Thought in the *Ratnagoṭravibhāga*

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Abstract

This article compares the concept of the “Absolute Being” in Kant’s philosophy of religion with tathāgatagarbha–dharmakāya thought in the *Ratnagoṭravibhāga*, focusing on their conceptual forms and philosophical functions. In the theoretical reason, Kant restricts the most real being to a transcendental ideal of pure reason and permits only its regulative use; in the practical reason, Kant grants the idea of God the legitimacy of rational faith by treating it as a moral postulate. By contrast, the *Ratnagoṭravibhāga* uses dharmakāya, tathāgatagarbha, and buddha-nature to explain the ground of sentient beings’ attainment of Buddhahood, and develops an emphatically affirmative soteriological discourse through the four qualities of “permanence, bliss, self, and purity” and the nine similes. The article argues that the two are not substantially the same kind of “absolute”. Kant’s “Absolute Being” has only the status of an idea and a postulate: critical philosophy denies theoretical knowledge of it without removing the personal determinations of the practical idea of God. Tathāgatagarbha–dharmakāya, for its part, must be understood within the limits imposed by dependent origination, no-self, and twofold emptiness. Even so, the two display a limited but identifiable functional correspondence insofar as both mark the limits of cognition, sustain the meaning of practice, and contribute to systematic unity. By submitting each position to the reciprocal scrutiny of Madhyamaka emptiness and Kantian critique, the article further argues that this correspondence is illuminating only when their ontological, epistemological, and soteriological differences are fully acknowledged. The tension between substance and emptiness is therefore not an opposition that can simply be dissolved; it is an occasion on which two traditions can disclose one another’s theoretical presuppositions and boundaries.



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1. Introduction

In systematic philosophies of religion, questions about the highest ground, ultimate value, and the nature of reality often converge in reflection on the conception of “the Absolute”. Western theistic traditions generally frame this problem in terms of a kind of personal God and God’s relation to the world. In contrast, Buddhism takes dependent origination, no-self, and liberation as its basic context and remains fundamentally wary of any first cause or permanent subject. The two traditions may therefore appear to belong

to incommensurable structures of inquiry. Yet whenever a system of thought attempts to account for the limits of cognition, the ultimate meaning of practice, and the unity of diverse experience, it must identify some theoretical point that cannot be further reduced. The possibility of comparison does not arise from identity of conceptual content, but from the positions these points occupy and the tasks they perform within their respective systems. Accordingly, this article limits its objects of comparison to the concept of the “Absolute Being¹” in Kant’s philosophy² of religion and tathāgatagarbha–dharmakāya thought in the *Ratnagotravibhāga*³ (also known as the *Mahāyānottaratantraśāstra*; hereafter, *Ratnagotravibhāga*)⁴. The former shows in concentrated form how critical philosophy, after rejecting the objectifying proofs of traditional rational theology, nevertheless preserves the regulative and practical functions of the idea of God. The latter systematically connects tathāgatagarbha, buddha-nature, dharmakāya, and the possibility of Buddhahood, exemplifying a Buddhist structure of thought that uses affirmative language to articulate the ground of liberation while remaining subject to the constraints of no-self and emptiness. Kant responds to the needs of reason with an idea of God that cannot be known by theoretical reason, may be used regulatively, and is postulated in practice. The *Ratnagotravibhāga* explains the possibility of awakening through a non-creationist and non-personal tathāgatagarbha–dharmakāya. The question is how these concepts can sustain practice without becoming objects of theoretical knowledge or independent substantial grounds, and whether their practical functions suffice to prevent reification.

Previous scholarship provides two foundations for this inquiry. Studies of Kant’s philosophy of religion have clarified the multiple roles of his idea of God from the perspectives of moral religion, regulative ideas, and the idea’s systematic place (Wood 1970; Palmquist 2000; Förster 2000). Studies of tathāgatagarbha have long debated whether buddha-nature is an affirmative expression of emptiness, a potential for buddhahood, or a concealed “substratum theory” (Takasaki 1966; King 1991; Yinshun 1992; Shih 1997). “Critical Buddhism”, represented by Shirō Matsumoto, judges tathāgatagarbha to be a dhātu-vāda, understood in this critique as a theory of an unchanging substratum supporting all dharmas, incompatible with dependent origination, whereas its defenders stress the contexts of no-self, emptiness, and skillful means (Matsumoto 1997; King 1997). This scholarship has amply demonstrated the complexity of each concept, but it has rarely compared their functional structures within their respective systems under explicitly delimited conditions. Comparisons between Kant’s philosophy of religion and Buddhism have also tended to focus on such topics as the thing in itself and emptiness, or autonomous ethics and Buddhist practice. In seeking similarities, they may neglect the heterogeneous origins of the concepts; confronted by profound differences, they may instead declare the two incomparable from the outset. Two distinctions therefore require closer attention: limiting theoretical knowledge of God does not remove the content of practical faith, and explaining the possibility of liberation does not by itself resolve the substantialist implications of buddha-nature language. The comparison examines these tensions without presupposing that Buddhism affirms an absolute being.

Building on previous research, the article adopts a problem-centered approach to comparative philosophy. It seeks neither doctrinal synthesis nor the use of one tradition to adjudicate the other. The interpretation retains understanding and will as determinations of Kant’s practical idea of God and reads tathāgatagarbha within the limits of no-self and emptiness. This latter reading is conditional, not a settlement of the historical dispute over buddha-nature. Functional correspondence cannot itself establish its correctness. Comparison begins by reconstructing each concept in its textual setting; it then considers conceptual form, the relation between the human being and the absolute, and the function of each concept within its system; finally, it uses the critical resources of each side to

reconsider the other. Panikkar's notion of "homeomorphic equivalence" suggests that concepts in different traditions may perform comparable tasks within their respective systems without being treated as the same entity (Panikkar 1999, p. 17). The article therefore speaks of "functional correspondence" instead of "conceptual identity". If both concepts respond to the limits of cognition, the meaning of practice, or systematic unity, that correspondence merits explanation. If their responses depend on different ontological and practical presuppositions, their points of incommensurability must be marked at the same time. The following discussion firstly examines Kant's concept of the "Absolute Being", then analyzes tathāgatagarbha-dharmakāya thought in the *Ratnagotravibhāga*, before proceeding to a layered comparison and reciprocal critique.

2. The "Absolute Being" in Kant's Philosophy of Religion

Kant does not incorporate the traditional theological doctrine of God unchanged into critical philosophy. Under the delimitation established above, his treatment of the "Absolute Being" has two related but irreducible levels. In theoretical reason, God as the most real being is an idea that reason necessarily forms, but its constitutive use must be rejected. In practical reason, God acquires the status of a moral postulate through the possibility of the highest good. The former cannot prove the latter, and the latter cannot in turn enlarge theoretical knowledge. Only by preserving this boundary can one accurately understand the structure in which Kant both criticizes rational theology and reserves a place for rational faith.

In the part of "The Ideal of Pure Reason", the *Critique of Pure Reason* traces the genesis of the idea of the most real being. Confronted with the conditioned, reason invariably asks after its conditions and seeks completeness in the series of conditions. Under the requirement of thoroughgoing determination, an individual thing likewise seems to have to derive its determinations from "the sum total of all possible predicates". Reason consequently conceives a totality containing all reality, the *omnitudo realitatis*, and then, in transcendental illusion, objectifies and hypostatizes this totality as a single "most real being" or "original being" (Kant 1998a, A568/B596–A578/B606). The decisive question is not whether the idea arises arbitrarily, but how reason silently transforms a logical condition for determining things into a real condition of their existence. The transcendental illusion diagnosed by Kant occurs precisely in this transition. The idea originally expresses reason's demand for unconditioned unity; once treated as an object, however, it crosses illicitly from "this must be thought" to "something of this kind actually exists". Thus, in critical philosophy, the most real being is not first of all an established substance but "an idea that is transcendently determined in a single being" (Kant 1998a, A568/B596). What Kant rejects is rational theology's inference from concept to objective existence. At the same time, he emphasizes that transcendental illusion is natural and unavoidable: critique can prevent deception, but it cannot eliminate reason's tendency toward the unconditioned. As a critical form of the idea of God, the "Absolute Being" thereby becomes a boundary of reason's self-knowledge in Kant's philosophy of religion. It shows both why reason necessarily reaches beyond experience and why this movement beyond experience cannot yield knowledge.

The Kantian concept of the "Absolute Being", as used in this article, therefore contains an internal distinction that must be preserved throughout. As the ideal of thoroughgoing determination, it is first a logical representation by which reason organizes determinability. Only through the "realization" and hypostatization criticized by Kant is it mistaken for an objectively existing original being. Kant's critique does not merely observe that evidence for such an object is temporarily lacking; it demonstrates that the transition from a logical totality to the existence of an object is itself illegitimate. If this point is ignored, the later

discussion of “substance and emptiness” degenerates into a comparison between two ready-made substances. In the part of “Appendix to the Transcendental Dialectic”, Kant distinguishes constitutive from regulative employment. The transition from the totality of reality to a highest intelligence is not a deduction of intelligence from that totality. It introduces a different use of the idea: the unity of nature is investigated through the representation of purposive order. The practical determination of God through the highest good requires a further argument. On the one hand, treating the idea of God as knowledge of a supersensible object is an illegitimate transgression. On the other hand, treating it as a rule that guides the understanding in an unending search for the systematic unity of nature gives it a legitimate heuristic role. We may organize inquiry “as if” all natural connections originated from a highest intelligence, but we cannot infer from this procedure that such a highest intelligence exists objectively. The idea is not an additional object beyond experience; it is a focus toward which experiential knowledge tends in its pursuit of maximal unity (Kant 1998a, A642/B670–A671/B699). This restriction gives Kant’s “Absolute Being” a distinctive dual character. On the one hand, theoretical reason no longer has the right to determine it as a substance; in its legitimate employment, it is only a methodological and systematic principle. On the other hand, regulative use conceives the order of the world through ideational representations such as “highest intelligence” and “highest cause”. This regulative use licenses thinking “as if”, not a theoretical inference to the existence of a personal God. Failure to distinguish the mode in which the idea is used from its representational content makes it appear that Kant has already proved a theological entity; attention only to the regulative form, however, overlooks that unity is still expressed through the ideational representation of a highest intelligence.

In practical reason, the idea of God receives a justification different from theoretical regulation. Pure practical reason requires rational beings to pursue the highest good, namely, the unity of virtue and happiness proportionate to moral worth. Yet the empirical world provides no guarantee that virtue naturally produces commensurate happiness. Because reason determines the highest good as an object of practice, it must be able to think that object as possible. Kant therefore postulates a highest cause distinct from nature and capable of harmonizing happiness with virtue: the idea of God as determined by understanding and will (Kant 1997, 5:110–14, 5:124–26). Here, understanding and will give the practical idea of God personal determinations; their legitimacy for rational faith does not establish theoretical knowledge of a personal divine entity. The existence of God and the immortality of the soul are not conclusions of theoretical proof but objects of rational faith connected with moral practice.

It is especially important that God is not the legislative ground of the moral law, and that moral obligation does not become binding through reward and punishment. Kant’s principle of autonomy requires reason to legislate the moral law for itself. The postulate of God secures the thinkability of the highest good as a complete end, not an external motive for each moral action. It is therefore inaccurate to reduce Kant’s moral religion directly to heteronomy. Likewise, reading “ought implies can” as if God accomplished the moral end on behalf of humanity erases the agent’s practical responsibility. The postulate allows a finite rational being reasonably to hope that virtue and happiness will ultimately correspond; it does not ground the moral law in a transcendent command. When Kant says that morality “inevitably leads to religion”, he means that morality extends from its own end to rational faith, not that religion conversely grounds morality (Kant 1998b, 6:6). In moral life, this distinction joins the obligation to act from the law with hope for a complete end that finite agents cannot secure by their own powers. The agent must promote the highest good, while the postulate permits belief in the possibility of its completion; it

neither guarantees the success of particular actions nor makes expected happiness their moral ground (Kant 1997, 5:124–26).

This point also explains the difference between a postulate and an ordinary hypothesis. An ordinary hypothesis may be proposed for the convenience of theoretical explanation and withdrawn when a better explanation appears. A practical postulate is rooted in the object of pure practical reason and the needs of the finite subject, although its certainty remains restricted to the practical standpoint. It is neither objective knowledge nor subjective wish. Kant thereby leaves a strictly delimited position between dogmatic theology and atheistic negation: theoretical reason can neither prove God's existence nor prove God's nonexistence by means of supersensible knowledge, whereas practical reason may acknowledge God as a postulate without pretending to know (Wood 1970; Palmquist 2000). The practical postulate therefore preserves belief in God within the framework of autonomy without restoring the theoretical claims of traditional rational theology. This position is subtler than the claim that Kant "preserves a substantial God", and it makes comparison with Buddhism's affirmative and therapeutic discourse genuinely difficult.

Within the limits of Kant's philosophy of religion, then, the "Absolute Being" always refers to the status of the idea of God in different employments of reason and cannot simply be understood as a "substance" in one univocal sense. Theoretically, it is a transcendental ideal that may not be objectified and that serves the systematic unity of knowledge only in a regulative manner. Practically, it is a postulate required by the possibility of the highest good and has the status of a rational faith that is subjectively sufficient but does not amount to theoretical knowledge. Together, these two levels perform three functions: they limit the pretensions of theoretical cognition, guide reason toward systematic unity, and sustain the reasonable hope of moral practice for the highest good. Although practical reason thinks the highest cause of the highest good through such determinations as omniscience, omnipotence, and perfect goodness, these determinations remain part of the content of an idea, not knowledge of a personal divine object. Kant neither restores the precritical metaphysical cognition of a personal God nor reduces the idea of God to an empty symbol. This structure which is thinkable but unknowable, unprovable but available to practical faith, provides the precise starting point for comparison with tathāgatagarbha–dharmakāya thought.

3. Tathāgatagarbha–Dharmakāya Thought in the Ratnagotravibhāga

Tathāgatagarbha–dharmakāya thought is neither a direct Buddhist answer to the problem of "the absolute" nor something that can be equated in advance with Kant's transcendental ideal. Its primary question is how the possibility of sentient beings' attainment of Buddhahood can be explained under the conditions of dependent origination, no-self, and the emptiness of all dharmas. The *Ratnagotravibhāga* organizes themes dispersed across tathāgatagarbha scriptures into a relatively complete doctrinal system and articulates the ground of awakening in strongly affirmative language. This discourse gives practice a stable orientation, but it has also been repeatedly challenged for tending toward reification. Its philosophical significance can be understood only by attending at once to its affirmative idiom and the limits imposed by no-self. The treatise is selected because its seven vajra points, four qualities, and nine similes bring this tension into a single account of liberation. This makes it suitable for comparison with Kant's account of the practical significance of an ultimate ground, without identifying buddha-nature with a postulate.

Early Buddhism dismantles the idea of a permanent, unitary, and sovereign subject through analysis of the five aggregates as impermanent, unsatisfactory, and not-self. The *Samyuktāgama* repeatedly places form, feeling, perception, formations, and consciousness within this analytical sequence and refuses to posit an eternal self behind psychophysical processes (Guṇabhadra 1924, T2, no. 99, 1c–2a). Mahāyāna prajñāpāramitā and Mad-

hyamaka thought further explain all dharmas as dependently originated through their lack of intrinsic nature. From this standpoint, any individual soul or cosmic origin understood as an independent, permanent, and self-sufficient entity becomes a “view of intrinsic nature” to be relinquished. Yet the deconstruction of substance does not eliminate a practical problem. If the body and mind of sentient beings arise and cease from moment to moment, how is continuity in practice maintained between defilement and purity? If all dharmas are empty, is Buddhahood merely an aspiration without a basis? The concept of tathāgatagarbha takes shape within this tension. It need not be understood as adding a soul behind the five aggregates; it may instead be read as an affirmative way of saying that afflictions are not the final determination of mind and that awakening is not imposed from outside.

The *Śrīmālādevī Siṃhanāda Sūtra* calls the tathāgatagarbha “the repository of the dharma-realm, the repository of the dharmakāya, the supreme supramundane repository, and the repository pure by nature”, while also stating explicitly that “the tathāgatagarbha is not a self, a sentient being, a living being, or a person” (Guṇabhadra 1925b, T12, no. 353, 222b20–23). This juxtaposition of affirmation and negation shows that tathāgatagarbha discourse was from the beginning subject to the dual demand to explain a ground while avoiding attachment to self. The *Ratnagotravibhāga* organizes the treatise around seven “vajra points”: Buddha, Dharma, Saṅgha, the element (dhātu), awakening, qualities, and activity. The “element” concerns tathāgatagarbha or buddha-nature, while the final three explain its manifestation, attributes, and activity. Dharmakāya is not another entity alongside tathāgatagarbha. As obscured in sentient beings by adventitious defilements, it is called tathāgatagarbha; when the afflictive and cognitive obscurations have been removed and the qualities perfected, it is called dharmakāya. Their relation belongs to the soteriological structure of defilement and purification, concealment and manifestation, rather than to a causal relation between two independent beings (Takasaki 1966; Ratnamati 1925, T31, no. 1611, 828b–848a).

The four qualities ascribed to dharmakāya, “permanence, bliss, self, and purity”, have generated the greatest controversy. The *Ratnagotravibhāga* describes it as “the dharma of permanence, bliss, self, and purity that reaches the supreme shore”, deliberately employing affirmative predicates to express the qualities of nirvāṇa (Ratnamati 1925, T31, no. 1611, 839c14–15). Removed from its Buddhist context, this vocabulary can easily be read as a return to a permanent self. Within the treatise, however, the four qualities are not the permanence, bliss, self, and purity grasped by ordinary beings. “Permanence” means freedom from arising, ceasing, and destruction; “bliss” means freedom from suffering and its causes; “self” means the mastery obtained through freedom from the two forms of attachment to self; and “purity” means that the nature is not stained by adventitious defilements. These terms do not reassert a self that can be appropriated; they therapeutically reverse a one-sided fixation on impermanence, suffering, no-self, and impurity. Their affirmative force cannot be separated from the structures of attachment they negate.

Tathāgatagarbha, buddha-nature, and dharmakāya are thus interconnected without being indistinguishable. “Tathāgatagarbha” emphasizes that sentient beings, even in a concealed condition, remain related to the qualities of a tathāgata. “Buddha-nature” emphasizes the universal possibility of Buddhahood and its significance as a spiritual lineage or disposition. “Dharmakāya” emphasizes the complete manifestation of reality and qualities after the obscurations have been exhausted. The collective expression “tathāgatagarbha–dharmakāya thought” is used here to capture this continuous structure from the causal to the resultant stage, not to erase conceptual distinctions. Precisely because this continuity is not sustained by a soul migrating through time, the *Ratnagotravibhāga* must explain simultaneously that the obscurations can be removed and that dharmakāya is not newly

produced; that the qualities are inseparable from it and yet the empirical condition of sentient beings cannot simply be equated with accomplished Buddhahood. The tension between manifestation and no manifestation, endowment and realization, is a condition for the coherence of its account of practice. This cataphatic mode of expression carries a stronger ontological resonance than the characteristic apophatic idiom of Madhyamaka. It does not rest content with saying what cannot be said, but seeks to affirm that nirvāṇa is not annihilation and buddha-nature is not nothingness. Tathāgatagarbha thought can therefore answer the practitioner's question about the ground of Buddhahood with particular force, but it is also more readily reified than purely negative discourse.

To express this relation between concealment and manifestation, the *Ratnagotravibhāga* inherits nine similes from the *Tathāgatagarbha Sūtra*: a buddha within a decaying lotus, honey surrounded by bees, kernels enclosed in their husks, pure gold in filth, a treasure beneath the earth, a sprout within a fruit, a precious image wrapped in tattered cloth, a universal monarch in the womb of an impoverished woman, and a golden image inside a clay mold (Buddhabhadra 1925, T16, no. 666, 457c–458c; Ratnamati 1925, T31, no. 1611, 837a–c). The nine similes share one structure: something valuable is already present but covered by an adventitious and removable obscuration. They indicate that buddha-nature is not newly manufactured by practice and that afflictions are not the unalterable essence of sentient beings. Practice removes what conceals and allows an inherent possibility to become manifest. Yet the pattern of “treasure within, impurity without” is also particularly vulnerable to a substantialist reading, as if an eternal core were hidden inside every being. The *Ratnagotravibhāga* restricts this interpretation through the “wisdom that knows the emptiness of the tathāgatagarbha”. The tathāgatagarbha is “not empty of the inconceivable buddha-dharmas that are inseparable, indivisible, neither increasing nor decreasing”, yet it is “empty of the innumerable afflictions that envelop it, because they are unrelated to it, do not touch it, and are separable from it” (Ratnamati 1925, T31, no. 1611, 840c–841a). Here, “emptiness” does not first establish tathāgatagarbha as an independent entity and then announce that the entity lacks afflictions. It distinguishes the nonconnection of adventitious defilements from the inseparability of buddha qualities. If “not empty” is taken to mean existence by intrinsic nature, this twofold emptiness falls back into a model of substratum and attributes. If interpreted within dependent origination and no-self, however, it can affirm the possibility of liberation and its qualities without positing such a substratum. The *Laṅkāvatāra Sūtra* draws the distinction between tathāgatagarbha and the non-Buddhist self still more directly. It states that tathāgatagarbha may also be called emptiness, signlessness, wishlessness, the limit of reality, dharmatā, dharmakāya, and nirvāṇa. The Buddha teaches tathāgatagarbha so that beings frightened by no-self may abandon the false view of self; it should therefore be understood as “the tathāgatagarbha of no-self”, not appropriated as a doctrine of self (Guṇabhadra 1925a, T16, no. 670, 489b). This passage does not automatically settle the debate over substantialism, but it supplies a clear hermeneutical boundary: when tathāgatagarbha language is used to establish a permanent, unitary, and sovereign self, it departs from the direction of no-self toward which the discourse aims to lead.

Contemporary controversy centers on whether these boundaries can genuinely be maintained. Matsumoto interprets tathāgatagarbha as a single, unchanging substratum that supports all dharmas. Because he regards such dhātu-vāda as incompatible with dependent origination, he concludes that “the doctrine of tathāgata-garbha is not Buddhist” (Matsumoto 1997). The force of this critique is that it compels interpreters to confront terms such as “permanent” “unchanging” and “basis of establishment” in tathāgatagarbha literature, rather than declaring all problems solved in advance by an abstract principle of emptiness. Especially in the nine similes, the distinction between a pure core and adventitious coverings can indeed be read as a refined ontological dualism. Opposing inter-

pretations argue that Critical Buddhism equates all affirmative language with substance and thereby narrows the range of Mahāyāna ways of expressing emptiness and buddha-nature. Buddha-nature may be the affirmative dimension of emptiness and the universal possibility of Buddhahood rather than a substratum separated from phenomena (King 1991, 1997; Shih 1997). From the perspective of intellectual history, Yinshun similarly treats tathāgatagarbha doctrine as a “distinctive Mahāyāna” that developed after early Mahāyāna in response to different capacities. It should neither be identified without qualification with early Buddhist no-self nor expelled from Buddhism on that account (Yinshun 1992, p. 89). These interpretations remind us that tathāgatagarbha must be understood in relation to historical stratification, doctrinal purpose, and practice, and cannot be equated with ātman–brahman or a theological entity merely on the basis of several similar predicates.

At least two levels must be distinguished in this debate. At the textual-historical level, one asks why tathāgatagarbha scriptures employ high-risk terms such as “permanent” “intrinsically pure” and “self”, and how these terms relate to the Indian religious environment and to doctrinal developments within Mahāyāna Buddhism. At the level of philosophical reconstruction, one asks whether these terms should now be interpreted in substantialist terms, as a theory of potentiality, or as an affirmative expression of emptiness. The first level cannot be replaced by an abstract principle of emptiness; the second cannot be decided by the literal sense of isolated words. The present article does not attempt, within limited space, to settle the entire historical character of tathāgatagarbha thought. Relying on the self-limitations articulated by the *Ratnagotravibhāga* and related scriptures, it instead identifies the conditions under which a non-substantialist interpretation can stand: dharmakāya must not be placed outside dependently originated dharmas, “self” must not be reduced to a permanent and unitary subject, and inherent qualities must not be treated as empirical achievements already complete without practice. A substantialist reading would alter the comparison precisely at this point: the ground of liberation would carry a commitment to a substratum that the present interpretation does not accept. The functional analysis cannot decide between these readings independently of their textual grounds.

Generally speaking, Tathāgatagarbha–dharmakāya performs strongly affirmative and grounding functions, but a legitimate interpretation of it is constrained by no-self, dependent origination, and twofold emptiness. To call it “non-substantialist” is not to assert that the scriptural language has no tendency toward reification; it is to specify how that language must be limited within a Buddhist system. To say that it provides the ground of Buddhahood is likewise not to establish an entity independent of body, mind, and world. It indicates that afflictions can be removed, qualities can become manifest, and sentient beings and buddhas are nondual in dharmatā. Only within this structure of affirmation and self-limitation can tathāgatagarbha–dharmakāya be compared with Kant’s “Absolute Being” while refusing reduction to another personal God or first cause.

4. Conceptual Form and Systematic Function: A Layered Comparison of the “Absolute Being” and Tathāgatagarbha–Dharmakāya

Having reconstructed the two positions separately, the proper range of comparison is now relatively clear. Kant’s “Absolute Being” is theoretically a non-objectifiable idea and practically a postulate whose content is a cause endowed with supreme understanding and will; these personal determinations do not amount to theoretical knowledge of their object. Tathāgatagarbha–dharmakāya in the *Ratnagotravibhāga* is not a creator but an expression of the possibility of awakening in sentient beings and the perfection of buddha qualities. The two cannot be identified merely because each occupies a high position in its respective system, but neither need every comparison be rejected because their doctrinal contents differ. The following analysis proceeds from three sides: the conceptual form, the relation

between finite beings and the “absolute”, and the systematic functions of the key concepts in marking limits, sustaining practice, and contributing to unity.⁵ These correspondences differ in degree. Boundary-setting permits a relatively direct comparison, practice involves different ends, and systematic unity corresponds only at a higher level of abstraction. None licenses an inference from similar function to identical conceptual form.

After criticizing traditional rational theology, Kant still determines the idea of God through the representations of a highest intelligence, the highest good, and the highest cause of nature. Omniscience allows an exact correspondence between virtue and happiness to be conceived; omnipotence makes it possible to think the natural order as harmonized with moral ends; and perfect goodness indicates the complete conformity of the highest will with the moral law. These predicates, it must again be stressed, do not constitute knowledge of an object in theoretical philosophy. Even when God is thought as a practical postulate, they express determinations assigned by reason to the idea for the purpose of conceiving the highest good; they warrant practical faith in a cause endowed with understanding and will, not theoretical cognition of that cause. The *Ratnagotravibhāga*, by contrast, describes dharmakāya through permanence, bliss, self, purity, wisdom, compassion, and qualities, but assigns it no function of creation or judgment. Its “permanence” is not a lasting power that maintains the cosmos, and its “self” is not a supreme will that commands the world. They express the mastery attained through freedom from obscurations and the perfection of awakening. Dharmakāya is not a first cause beyond the series of appearances but the dharmatā realized by a buddha in its inseparability from enlightened qualities. Thus, although both groups of affirmative predicates resist nihilistic interpretation, their grammatical subjects differ. Kant uses the idea of a highest cause to explain how the moral end and natural order can be thought as capable of harmony. The *Ratnagotravibhāga* uses the reality of awakening to explain how defilements can be purified and qualities manifested. The former answers the question, “How must reason think the possible condition of the order of the highest good?” The latter asks, “How does the reality of awakening become manifest through the removal of obscurations?” Here, reality is understood in the soteriological sense developed above, not as an independently established substance.

With respect to the relation between a finite subject and the “Absolute Being”, Kant’s practical philosophy determines the idea of God as “a cause of nature distinct from nature” (Kant 1997, 5:125). The moral subject follows the law through its own reason, but the ultimate harmony of nature and freedom in the highest good must still be conceived through the idea of a highest cause transcending the subject. A finite rational being cannot become the omniscient arranger of the correspondence between virtue and happiness; it can only rationally believe in the possibility of such a harmony from the practical standpoint. This distinction concerns argumentative roles, not a description of a knowable personal object. Tathāgatagarbha–dharmakāya instead employs a structure of concealment and manifestation. Sentient beings do not acquire buddha-nature from outside themselves, and afflictions never destroy dharmatā. Buddhahood is the manifestation of wisdom and qualities after adventitious coverings have been purified. The *Śrīmālādevī Siṃhanāda Sūtra* even connects tathāgatagarbha directly with the possibility of becoming disenchanted with suffering and aspiring to nirvāṇa (Guṇabhadra 1925b, T12, no. 353, 222b5–14). This does not mean that the empirical self is the absolute; it means that the distinction between ordinary and noble beings cannot be understood as a gulf separating two discrete entities. A sharp contrast thus appears between the transcendent idea in Kant’s structure and immanent manifestation in the *Ratnagotravibhāga*: the former preserves the difference in argumentative function between the finite subject and the idea of a highest cause, whereas the latter emphasizes that sentient beings and buddhas are neither one nor different in dharmatā.

The most robust functional correspondence between the two first appears in their consciousness of limits. Kant's transcendental ideal shows that reason necessarily seeks the unconditioned but cannot extend the categories beyond possible experience. The "Absolute Being" therefore marks the boundary between what can be thought and what can be known: the idea may be used for systematic unity, but it does not authorize assertions about how a supersensible object exists. Kant's well-known statement that he had to "deny knowledge in order to make room for faith" points precisely to this critical boundary among knowledge, thought, and rational faith (Kant 1998a, Bxxx). Tathāgatagarbha–dharmakāya also limits conceptual thought, though in another way. Buddhist scriptures employ affirmative terms such as "permanence, bliss, self, and purity," yet repeatedly forestall their reification with such expressions as "not a self, not a sentient being, not a living being, not a person" and "the tathāgatagarbha of no-self." The Madhyamaka requirement that even emptiness be empty further indicates that emptiness loses its capacity to relinquish views when grasped as a highest entity. As the *Mūlamadhyamakakārikā* states: "The great sages taught emptiness in order to relinquish all views. Those who hold a view of emptiness are declared incurable" (Kumārajīva 1927, T30, no. 1564, 18c16–17). Both positions require thought to reflect on its limits when it reaches ultimate questions, but they impose those limits differently. Kant preserves the thinkability and practical credibility of an unknowable object; Buddhism further warns against attachment to the thought that "something" must lie beyond the boundary and treats freedom from conceptual construction as part of practice itself.

At the practical level, describing both concepts as a "moral guarantee" would erase the difference between Buddhist soteriology and Kantian moral philosophy. It is more accurate to say that both sustain the ultimate significance of practice while securing different practical ends. Kant's postulate of God permits a rational being to think the unity of virtue and proportionate happiness as possible and thus rationally to hope for the highest good. It neither produces moral motivation nor replaces the subject's autonomy. At this level, the immediate comparison concerns the highest good and Buddhahood as ends of practice; the postulate of God enters as a condition of the former, not simply as the regulative ideal of theoretical reason. Dharmakāya, by affirming that buddha-nature is inherent and adventitious defilements removable, explains why practice is not fundamentally futile. What it secures is not a ratio between virtue and external happiness, but the possibility of transformation from ignorance to awakening. Structurally, both respond to the crisis of meaning faced by finite agents amid empirical frustration: the actual mismatch of virtue and happiness does not prove the highest good impossible, just as deeply rooted affliction does not prove awakening impossible. In each case, the relation to an ultimate end leaves work for the practitioner: moral conduct does not itself secure the complete highest good, and inherent buddha-nature does not dispense with the removal of obscurations. The correspondence concerns how practice is understood as capable of fulfillment, not an identity of moral action and Buddhist realization. Their responses, however, move in opposite directions. Kant appeals to the transcendent idea of a highest cause through which the natural order can ultimately accord with moral ends. The *Ratnagotravibhāga* appeals to continuity in dharmatā between sentient beings and buddhas, so that practice becomes the removal of coverings and manifestation of qualities. There is therefore only a "functional correspondence of practical meaning". Tathāgatagarbha is not a Buddhist moral God, and Kant's postulate of God is not an immanent buddha-nature.

At the level of systematic unity, Kant assigns ideas of reason an explicit function. Reason requires knowledge to form a whole governed by principles rather than an accidental aggregate. The idea of a highest intelligence supplies a focus from which the manifold connections of nature can continually be investigated as a unified system. This unity is primarily epistemological and methodological: it directs inquiry without implying

that objects themselves are constituted by a divine substance. (Kant 1998a, A642/B670–A668/B696) The unity articulated by the *Ratnagotravibhāga* is not a methodological principle for classifying knowledge. Its seven vajra points connect Buddha, Dharma, and Saṅgha with the element, awakening, qualities, and activity; dharmakāya explains the inseparability of buddha qualities from buddha activity. The “element” in sentient beings and the dharmakāya of a buddha likewise form a continuous structure from concealment to manifestation. The treatise compares dharmakāya and its qualities to the inseparability of the sun and its radiance, indicating that their unity is no external conjunction (Ratnamati 1925, T31, no. 1611, 840a). Its concern is the equality of the dharma-realm and the internal coherence of the process of liberation, not the rational subject’s organization of empirical knowledge into a system. The correspondence at this level is therefore the most limited. Both oppose a manifold fragmented into unrelated parts and require a unifying point, but Kant asks how knowledge can attain maximal systematicity, whereas the *Ratnagotravibhāga* asks how buddha-nature, awakening, qualities, and altruistic activity form an inseparable soteriological structure.

In sum, the relation between the two is one of “different forms and partly corresponding functions”. Kant’s “Absolute Being” is expressed through ideational determinations of a highest intelligence and transcendent cause, but its personal content does not thereby become theoretically cognizable. Tathāgatagarbha–dharmakāya centers on the reality of awakening and a structure of concealment and manifestation within the framework of no-self. They can be read together in relation to limits, practice, and unity, but none of these correspondences supports conceptual identity. The value of comparison lies not in proving that two traditions converge on the same destination, but in showing that similar philosophical tasks can be fulfilled through different ontological presuppositions and paths of practice—and that each manner of fulfillment discloses difficulties distinctive to its own theoretical situation.

5. Reciprocal Critique: Conditions and Limits of Dialogue

If functional comparison stops at listing similarities, dialogue becomes a merely formal correspondence. A more illuminating approach allows the critical resources of each tradition to enter the other’s concepts. Madhyamaka emptiness can ask why Kant continues to represent practical unity through the idea of a highest cause, while Kantian transcendental critique can ask how the affirmative language of tathāgatagarbha avoids objectification. Reciprocal critique does not decide which tradition is superior. It tests whether each consistently carries through its own restrictions.

From a Madhyamaka standpoint, anything independent and self-sufficient that functions as an ultimate ground may become an object of the “view of intrinsic nature.” Kant has already prevented theoretical reason from treating God as knowledge and expressly restricted the legitimate application of the categories to possible experience. A critique that simply accuses him of “proving a substantial God” therefore misses its target. The real question is whether, when practical reason determines the idea of God as a highest cause endowed with understanding and will for the sake of the possibility of the highest good, the need for unity is still concentrated in a transcendent idea. Even without the status of theoretical knowledge, does this move preserve reason’s dependence on the idea of an ultimate ground? The Buddhist challenge need not deny the practical meaning of Kant’s postulate. It raises another possibility: must the sustainability of practice depend on the idea of a highest cause external to subject and world? The *Ratnagotravibhāga* explains the significance of practice through the removability of adventitious defilements and the manifest ability of buddha-nature. Its ground is not a transcendent will arranging outcomes, but a judgment that defilement is not essential.

Viewed from this Buddhist perspective, a particular choice in Kant's argument for the highest good becomes visible. The ultimate coordination of nature and freedom is taken to require the idea of a highest cause endowed with understanding and will, rather than being addressed by revising the conception of happiness, outcome, or practical completion. The Buddhist perspective transforms this choice from an apparently unique requirement of reason into a systematic proposal that still calls for defense. Yet Madhyamaka critique cannot readily claim that a non-substantialist alternative has solved every problem. If "dharmatā" or "buddha-nature" is in fact interpreted as an eternal bearer, Buddhism merely rejects substance verbally while re-establishing it functionally. Kant's critique reminds us that calling a concept "empty" or "non-substantial" does not exempt its employment from examination. The Madhyamaka critique of Kant must therefore return at the same time to tathāgatagarbha itself. It does not replace God with dharmakāya; it asks whether any ultimate reality is being grasped as intrinsic nature.

From a Kantian standpoint, the first question for tathāgatagarbha–dharmakāya concerns the validity of its affirmative predicates. When the *Ratnagotravibhāga* describes dharmakāya as "permanent, blissful, self, and pure" and says that sentient beings inherently possess buddha-nature, are these empirical judgments, ideas of reason, or guiding expressions within the practice of liberation? If they are treated as objective knowledge of a supersensible reality, Kant would argue that reason has exceeded the limits of possible experience and projected its need for a ground of liberation into properties of an object. The nine similes especially encourage such a projection: the concealed treasure appears fully formed before the covering, and "manifestation" can then be understood as the discovery of an already constituted entity.

A Buddhist response may hold that dharmakāya is not an inferred object but reality realized in practice by nonconceptual wisdom, and that scriptural language is intended not to constitute knowledge but to guide practitioners beyond attachment. This answer shifts the basis of validity from theoretical argument to verification in practice, but it does not pass directly through Kant's epistemological test. Kant denies that human beings possess an intellectual intuition capable of immediately presenting supersensible objects to the mind. Within this Kantian account, knowledge of objects must be related to possible experience and to the legitimate employment of the categories. "Direct realization of dharmakāya" may consequently carry the highest authority within Buddhism; within Kant's system, it could at most be understood as a practical experience or subjective conviction and could not establish the transcendent structure of an object in itself. This disagreement marks the epistemological boundary of dialogue. The test is thus internal to Kant's account of cognition, not a neutral refutation of Buddhist realization. Conversely, the Buddhist claim that awakening is directly realized does not by itself meet Kant's conditions. Their disagreement concerns what can count as experience and cognition, not merely whether a shared test has been passed.

If Buddhism were required to accept Kant's conditions of knowledge in their entirety, the status of nonconceptual wisdom in Buddhist soteriology would be eliminated in advance. If, conversely, every demand for public justification were dismissed by appeal to meditative realization, cross-traditional comparison would lose any shared standard of discussion. A more defensible approach distinguishes the internal practical justification of Buddhist concepts from their interpretability in comparative philosophy. This article can analyze how "permanence, bliss, self, and purity," the nine similes, and twofold emptiness jointly delimit the meaning of tathāgatagarbha. It cannot, through comparison itself, prove the objective existence of dharmakāya as a supersensible reality. Kant's contribution is to compel interpreters of tathāgatagarbha to clarify which statements make assertions about an object and which operate in a regulative or practical mode. A comparison of practice

nevertheless remains possible: moral concepts are related to conduct, and buddha-nature discourse to the removal of obscurations and the unfolding of wisdom. This correspondence does not exhaust the Buddhist claim to realization or give Kantian moral practice the status of nonconceptual wisdom.

After this reciprocal critique, the limits of the two positions can be drawn on three levels. The first is ontological. In practical reason, Kant's idea of God is determined as a highest cause distinct from nature and endowed with understanding and will, but this personal determination has the status of practical faith rather than theoretical knowledge. On a no-self interpretation, tathāgatagarbha–dharmakāya is neither creator nor sovereign, and it establishes no first cause beyond dependently originated phenomena. The second limit is epistemological. Kantian critique differentiates knowledge, rational faith, and opinion; the Buddhist tathāgatagarbha tradition accords realization in practice a status beyond conceptual discrimination. The third limit concerns practice. Kant seeks to preserve the proportionality of virtue and happiness in the highest good and the moral hope of rational agents. The *Ratnagotravibhāga* seeks to explain that afflictions can be relinquished, awakening realized, and buddha qualities and altruistic activity unfolded. Neglect of any of these levels inflates functional correspondence into doctrinal identity. Function here denotes a concept's role within an account of cognition and practice. It does not imply equivalent forms of life, institutions, or historical effects; those questions require evidence beyond this comparison of Kant and the *Ratnagotravibhāga*.

Clarifying these limits yields positive results for the dialogue. First, it shows that traditions may respond to comparable systematic difficulties without sharing an ontological answer: how reason is to face what it cannot know, how practice can retain an ultimate orientation within finite experience, and how plurality can be understood as unified. Second, it brings the tacit presuppositions of both sides to light. Buddhist emptiness prevents Kant's idea of a highest cause from appearing as the only possible form of practical reason; Kantian transcendental critique prevents the affirmative language of tathāgatagarbha from evading scrutiny for reification merely by declaring itself compatible with no-self. Finally, it offers a disciplined method for comparative philosophy: concepts should first be reconstructed within their own contexts, then placed in limited functional correspondence, and finally tested by differences that expose the boundaries of that correspondence. The outcome is not a third, hybrid doctrine but a more exact self-understanding on each side through mutual illumination. This also means that the comparison has not discovered an abstract necessity for every human mind to possess the same religious structure. Similar functions may arise from common difficulties faced by finite reason and practical life, but they may also result from placing different traditions within a single metalinguistic framework. This article does not elevate "functional correspondence" into a universal structure of consciousness. It treats it as a testable interpretive relation. Such a relation must explain why the corresponding elements matter within their original systems, accommodate asymmetry and failed correspondences, and allow the compared concepts to remain irreducible after mutual scrutiny. Only then can comparative philosophy avoid effacing historical and cultural differences in the name of "common questions" without treating those differences as mutually sealed worlds.

6. Conclusions

The article has compared the conceptual forms, relational structures, and systematic functions of the "Absolute Being" in Kant's philosophy of religion and tathāgatagarbha–dharmakāya thought in the *Ratnagotravibhāga*. Kant restricts the most real being to a transcendental ideal that may not be used constitutively, while practical reason postulates, for the possibility of the highest good, the idea of a highest cause determined through

understanding and will. Its personal determinations retain their practical significance without becoming theoretical knowledge. Within the constraints of no-self and emptiness, the *Ratnagotravibhāga* uses dharmakāya, buddha-nature, the four qualities of “permanence, bliss, self, and purity”, and the nine similes to explain that afflictions can be removed and awakening manifested. The two exhibit partial functional correspondences in marking epistemic limits, sustaining practical meaning, and organizing systematic unity. Yet they rely respectively on a transcendent idea and immanent manifestation, rational faith and realization in practice, hope for the highest good and the possibility of Buddhahood. They therefore cannot be reduced to a single theory of the “Absolute Being.”

Drawing these limits is not a failure of dialogue but a measure of its depth. The encounter between Kant’s philosophy of religion and Buddhist tathāgatagarbha thought yields at least three independently significant theoretical results. First, it proposes and tests a comparative-philosophical model centered on “functional correspondence”. Rather than seeking facile identity or doctrinal synthesis, this model examines correspondences and differences in the functions by which distinct traditions address comparable philosophical questions while fully acknowledging the incommensurability of their fundamental pre-suppositions. Second, it allows each side’s implicit commitments to become visible in the mirror of the other. Kant’s use of a highest-cause determination to think the idea of God changes, under the scrutiny of Buddhist emptiness, from an argumentative necessity into a systematic choice requiring defense. The risk of transcendental illusion in the Buddhist dharmakāya changes, under Kantian epistemological scrutiny, from an “internal controversy” into a cross-traditionally discussable epistemological problem. Neither practical necessity nor soteriological efficacy alone settles these questions: the former still requires an account of why the highest good calls for a highest cause, and the latter of why affirmative predicates do not establish an independent substratum. Third, the comparison discloses the fundamental confrontation between these traditions over the absolute as a tension of general philosophical significance. That tension perhaps cannot—and should not—be finally adjudicated in theory, but it constitutes two poles that serious reflection on ultimate reality cannot avoid.

Returning to the fundamental question, at the end of the *Critique of Pure Reason*, Kant condenses all the interests of reason into three questions: “What can I know? What ought I to do? What may I hope?” (Kant 1998a, A805/B833). In Kant’s philosophy of religion, these questions do not point equally and directly to God. The third question—“What may I hope?”—most clearly leads moral practice toward the highest good and its postulate of God. The “Absolute Being” in the article is therefore not an abstract ontology separated from the religious idea of God; it is a comparative category used to analyze both the continuity and the limits among the most real being, the ideal of pure reason, and the practical postulate of God. Kant sustains reasonable hope for the highest good through the idea of a highest cause determined by understanding and will. The *Ratnagotravibhāga* explains the removability of affliction and the manifest ability of awakening through tathāgatagarbha–dharmakāya as delimited by emptiness. The two paths arise from different structures of inquiry and lead toward different practical ends, but they jointly suggest that the search for ultimate reality is one of the fundamental determinations of human existence, while what is sought, in its inexhaustibility, always transcends every answer already given. The comparison does not establish that the two positions are equally valid. It shows where their practical functions correspond and where their grounds of justification remain at issue. Its results depend on the distinction between practical faith and theoretical knowledge in Kant and on the conditions of a non-substantialist reading of the *Ratnagotravibhāga*. Within these limits, dialogue deepens the question of ultimate reality by making each position’s commitments and difficulties more explicit, without reducing them to a single answer.

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Notes

- ¹ The expression “Absolute Being” is used as a problem-centered analytical term, referring chiefly to Kant’s most real being, the ideal of pure reason, and the postulate of God in practical reason. It is not a fixed Kantian term and does not simply identify designations belonging to different argumentative levels. In the *Critique of Pure Reason*, Kant explicitly calls the highest being so determined “the concept of God in the transcendental sense” (Kant 1998a, A580/B608), which provides the textual basis for consistently interpreting the expression within Kant’s conception of God and philosophy of religion. Critical philosophy recognizes these representations only in their legitimate roles as transcendental ideal, regulative principle, and practical postulate. It withdraws theoretical warrant from realizing and hypostatizing them as a knowable, personal God.
- ² References to Kant follow the standard convention: the *Critique of Pure Reason* is cited by the pagination of the A and B editions; other works are cited by volume and page number in the Prussian Academy edition (AA). Details of the English translations appear in the References.
- ³ Kant is selected here not as a representative of Christianity as a whole, but because critical philosophy brings the objectifying claims of traditional rational theology, the regulative use of the idea of God, the moral postulate of practical reason, and rational religion into a single system. It thus makes possible a precise analysis of how an ultimate ground can continue to perform practical and systematic functions after knowledge has been limited. The *Ratnagotravibhāga* is likewise selected not as a representative of Buddhism as a whole, but because its seven vajra points systematically connect tathāgatagarbha (the element), awakening, qualities, and buddha activity, while its accounts of “permanence, bliss, self, and purity”, the nine similes, and twofold emptiness concentrate the tension between affirming the ground of liberation and preventing reification into intrinsic nature. They are therefore delimited, exemplary structures selected for the problem examined here; the conclusions cannot be generalized to the entirety of either Christianity or Buddhism.
- ⁴ Locations in Buddhist canonical texts are cited by volume, text number, page, register, and line in the *Taishō Shinshū Daizōkyō* (e.g., T12, no. 353, 222b20–23). Chinese Buddhist passages quoted in the text are based on the *Taishō* edition, with punctuation adjusted where appropriate; their English renderings are provided in accordance with the argument and checked against established English Buddhist terminology.
- ⁵ This layered comparison observes three constraints. First, form and function cannot substitute for one another: comparable functions do not prove identical conceptual forms, while different forms do not necessarily exclude a limited correspondence. Second, functions must be distinguished by degree. The correspondence in boundary-setting is comparatively direct; the practical function already involves a transformation of ends; and the function of unity holds only at a high level of abstraction. Third, every comparative claim must remain answerable to textual evidence and may not fabricate propositions absent from either side for the sake of symmetry. Under these constraints, “substance and emptiness” is not a presupposed conclusion but a summary whose meaning must be progressively delimited at each level of analysis.

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