In the philosophy of eastern thinking, Jainism is subjected to comprehensive discussion and analysis. It is possible to find out a lot of factors on Jainism from the early Buddhist tenants as well as other religious teachings. Jainism is of several principle teachings: Extreme Non-violence, Theory of Karma, Soul theory and Theory of Syād are some of the prominent teachings in Jainism. The world annotation has been done in Jainism by means of the spiritualism which was analyzed under the soul theory. They emphasize two entities which are regarded by way of the fundamental elements in Vēda, Upanisad and Sānkya philosophy, consisted not only of permanent characteristics but also impermanent characteristics. Obviously, Jainism goes beyond the meaning of Sath which was taught by the other philosophies. Jainism mentions by learning Sath that it is capable to see the permanence and impermanence at the same time: Uppāda vyā dhṛavya yukthān sath. According to Jainism, there are nine divisions of Sath (existence) in the universe. Among these nine, Jīva (spirit) means soul theory. According to Jainism, the concept of soul is of two fold as Jīva (spirit) and Ajīva (non-spirit). Here, the teaching of Ajīva is divided into two parts as Rūpa (form) and Arūpa (formless). In this context Rūpa means person. The sky, Time, Elements, Fruit and Permanency are regarded as Arūpa. The meaning of Jīva was similar to the teachings of Prāna and Āṭhma which ware taught by other religions. Jainism proclaims volitional action as the fundamental characteristic of Jīva: cetanā lakshane jīvak. The volitional action, which is existed in spirit, affects to make an inequality among the beings as low and high. According to the Jainism, beings who belong to the lowest level are living on the earth, water, and vegetation. In this manner, Jainism is not based on Sathkāryavāda or Sathkāyavāda in relation to the Jīva. Therefore the firm objective of this paper is to make an analytical discussion regarding the Jain stand point on the soul theory.

**Keywords:** Soul theory, Jīva, Ajīva, Individuality, Mentality

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