Abstract: This paper examines the Buddhist perspective on other religions with special reference to substantial accounts reflected in the Pāli canon (which is the primary source of the Theravada Buddhism). In addition, canonical exegeses and Sanskrit fragments will also be consulted when necessary. Buddhism is one of Indic religions; in contrast, Islam belongs to Semitic religions. Although both religions have unique features that should be understood within their own frameworks since they have emerged in considerably different geographical and social backgrounds, it is obvious that they bear a striking resemblance in several aspects. Academically speaking the Buddhist standpoint towards other religions is crucial since it is free from both apologetic and polemic tendencies. Such admonitions occur in multifarious ways in the Pāli canon, and they are worth examining. As we are told [D: I 162], the Buddha categorically accepts the partial similarity (sameti) as well as the dissimilarity (na sameti) of his teaching with those of the others. Thus, the Buddhism does not admit both credulous acceptance (an'abhinanditabbaṃ) and hasty rejection (appaṭikkositabbaṃ) of other religious views [Ibid: I 51] at the first glance. On the contrary, Buddhist teachings advocate us to acquire a meticulous acquaintance (sādhukaṃ uggahetvā) in other religions before involving in a comparative study [Ibid: II 124]; after the acquisition of a substantial familiarity with identical connotations and homologues of those teachings, they should be scrupulously evaluated (saṃsandetabbāni) with the basic principles of one's own religion [DA: II 565]. One should not be led astray by grasping the superficial sense of other religious teachings. The Buddhism is therefore instructs to consult both literal and contextual (pragmatics) meanings and select the most fitting (opāyikatarāni) application (D: III 128) to the context (yuttatarāni) [DAṬ: III 115]. Although a considerable amount of researches are available, which deals with the Buddha's attitude towards other religions, no substantial study is yet available that directly focuses on this issue with reference to the early Buddhism and their commentarial exegeses. Accordingly, this paper seeks to fill that lacuna.