Abstract: The traditional Thēravāda idea of the authority of Abhidhamma is none other than, ‘the Doctrine of Abhidhamma taught by the Buddha. Although it is so, there exist doubts about the authenticity of the Abhidhamma Piṭaka as genuine Buddha word. For instance, the early sect of the Sautrāntikās declared that, as their name indicates, ‘only Sutta and Vinaya as canonical but not the Abhidhamma’. As a whole, some scholars (including Thēravāda commentators) proclaim that the Abhidhamma was preached by the Buddha, some other people say it was not preached by the Buddha. Some scholars point out that the Abhidhamma was a system of knowledge developed and constructed by the disciples based on the teachings of the Buddha. By scrutinizing various facts, this paper proposes that that ‘the mere intention and willingness of Thēravādins, regarding the historicity, authenticity and substantiality of Abhidhamma is, undoubtedly, ‘the Doctrine of Abhidhamma is realized and taught by the Buddha."