

Gītā's Witness v/s Smith's Impartial Spectator

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Abstract

This article advances three interlocking arguments concerning the philosophical genealogy and structural character of Adam Smith's impartial spectator. First, it contends that the impartial spectator as presented in *The Theory of Moral Sentiments* is fundamentally a legal-juridical construct: it applies pre-existing rules of conduct in the manner of a court of judicature, is structurally indexed to the coercive vocabulary of punishment and resentment, and operates as an external regulatory mechanism rather than an instrument of genuine ethical formation. Second, the article challenges the received scholarly claim that Smith's moral philosophy inherits its central framework from Aristotle, arguing that Aristotle's *Nicomachean Ethics* does not constitute a universal ethical theory in any recognisably modern sense but is instead a teleological catalogue of virtues calibrated to the free male citizen of the Greek polis, embedded in a specific cultural and political formation that cannot be transposed without loss into Smith's sentimental system. Third, and most substantially, the article argues that the conceptually richer, structurally more precise, and historically antecedent parallel to Smith's spectator is the Vedic-Gītā figure of the Witness (Sākṣī/Kṣetrajña), whose attributes — unconditioned awareness, non-partisan interiority, and character-forming self-inquiry — supply precisely what the impartial spectator lacks. The article calls for a methodological reorientation in the history of moral philosophy toward sustained engagement with the Vedic philosophical inheritance.

Keywords

Adam Smith; impartial spectator; Aristotle; virtue ethics; Vedic philosophy; Bhagavad Gītā; Sākṣī; Kṣetrajña; moral formation; legal positivism; comparative philosophy.

1. Introduction

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Two centuries of commentary on Adam Smith's impartial spectator have produced a scholarly consensus that is, this article contends, doubly mistaken. Commentators have, with notable consistency, identified the impartial spectator as an ethical device — a vehicle for moral formation, a mechanism for the cultivation of virtue, an analogue of conscience — and have traced its intellectual ancestry to Aristotle's account of practical wisdom in the *Nicomachean Ethics*. Both claims are, on examination, unsustainable. The impartial spectator is not a device for ethical formation in any philosophically robust sense; it is, rather, a juridical construction that adjudicates conduct by reference to pre-existing social rules and that is structurally tied to the coercive language of punishment, resentment, and legal obligation. And the Aristotelian framework to which Smith is said to be indebted is not, properly understood, a universal ethical theory at all but a culturally specific catalogue of excellences appropriate to the Hellenic polis — a framework whose teleological foundations Smith explicitly rejected. The genuine philosophical antecedent to the spectator — structurally superior, conceptually richer, and chronologically prior by millennia — is the Vedic and Gītāic figure of the Witness: the Sākṣī of the Upaniṣads and the Kṣetrajña of the Bhagavad Gītā.

The three-part thesis of this article may be stated clearly at the outset. First, Smith's impartial spectator is a legal-juridical construct: its grammar is the grammar of the courtroom, its primary domain is the coercive virtue of justice, and its function is to apply general rules of conduct in the manner of judicial precedent rather than to transform the inner character of the moral agent. Second, the received claim that Smith inherited his ethical framework from Aristotle is untenable on both textual and structural grounds: Aristotle's *Nicomachean Ethics* is embedded in a teleological and civic context that Smith explicitly repudiates, and the differences between Aristotelian *phrōnēsis* and Smithian sympathy are fundamental rather than superficial. Third, the Sākṣī-Kṣetrajña of the Vedic tradition supplies what the impartial spectator lacks: ontological interiority, unconditioned awareness, universality across beings, and the capacity to enable genuine self-inquiry and inner transformation rather than mere social calibration.

The paper situates itself within a growing body of scholarship that has begun to interrogate the limits of Smith's moral psychology. Gianni de Nittis, in a 2024 contribution to *Diciottesimo Secolo*, has argued for robust Aristotelian influence on Smith's accounts of sympathetic morality and moral imagination, contending that Aristotle's thought provides significant conceptual resources that structure the *Theory of Moral Sentiments*.² The essay "Ethics in Aristotle and Adam Smith" published by Adam Smith Works similarly notes points of contact while acknowledging that Smith lacks Aristotle's objective telos, operating instead from a framework of sentiment and

² Gianni de Nittis, "Ancient Sources in Adam Smith's Theories of Sympathetic Morality and Imagination: Aristotle's Thought and *The Theory of Moral Sentiments*," *Diciottesimo Secolo* 9 (2024). De Nittis argues for a structural debt to Aristotelian accounts of moral imagination and sympathetic identification, contending that Smith's concept of sympathy is philosophically grounded in Aristotle's account of the passions and their role in moral cognition

social approval rather than from a naturalistic account of human function.³ Both treatments, this article argues, identify a real resemblance but mistake its depth and significance. Alasdair MacIntyre's *After Virtue* (1981) furnishes a more diagnostic perspective: MacIntyre argued that the Enlightenment project of grounding morality in universal reason was incoherent from its inception, because it stripped virtues from the teleological and communal contexts that alone gave them determinate content.⁴ Smith's system, on this reading, is not a successful appropriation of Aristotelian ethics but a symptom of precisely the fragmentation MacIntyre diagnoses. The Adam Smith Works essay on "Conscience and Moral Rules in Adam Smith" makes the relevant structural point explicit: the impartial spectator retreats to general rules precisely when virtuous judgment fails, exposing the mechanism's dependence on social norms rather than cultivated character.⁵

The article proceeds as follows. Section 2 analyses the impartial spectator as a legal-juridical construction, attending closely to the relevant passages in Parts II and III of *The Theory of Moral Sentiments*. Section 3 examines Aristotle's *Nicomachean Ethics* on its own terms and argues against the thesis of Aristotelian inheritance in Smith. Section 4 introduces the Vedic-Gītāic concept of the Witness and argues for its philosophical superiority as a model of the witnessing moral subject. Section 5 addresses the principal objections to the argument. Section 6 concludes with a methodological call for comparative engagement with the Vedic philosophical tradition in the history of moral philosophy.

2. The Impartial Spectator as a Legal-Juridical Construct

2.1 The Spectator's Juridical Grammar

The clearest evidence for the juridical character of the impartial spectator lies not in secondary commentary but in Smith's own sustained analogical language throughout Part III of *The Theory of Moral Sentiments*. In the pivotal chapter "Of the Nature of Self-Deceit, and of the Origin and Use of General Rules," Smith articulates the

³ "Ethics in Aristotle and Adam Smith," Adam Smith Works. The essay notes that while Smith shares Aristotle's interest in the role of character and sentiment in moral life, Smith lacks the objective telos that grounds Aristotelian ethics, operating instead from a framework of sympathetic approval whose ultimate standard is social consensus rather than natural function.

⁴ Alasdair MacIntyre, *After Virtue: A Study in Moral Theory* (Notre Dame: University of Notre Dame Press, 1981), 51–78. MacIntyre's argument that the Enlightenment project was "doomed to fail" because it retained the vocabulary of virtue while stripping it of the teleological and communal context that gave it content is directly relevant to the present paper's argument about Smith

⁵ "Conscience and Moral Rules in Adam Smith," Adam Smith Works. The essay observes that Smith's account of the impartial spectator is supplemented, at crucial moments, by an appeal to general rules of conduct that function independently of the spectator's verdicts, revealing the spectator's dependence on an antecedently established normative framework.

mechanism by which moral norms are generated and applied in terms that unmistakably replicate the logic of legal precedent. Observing that individuals form “general rules of conduct” by attending to the repeated verdicts of bystanders, Smith writes that the agent “naturally lays down to himself a general rule, that all such actions are to be avoided, as tending to render us odious, contemptible, or punishable, the objects of all those sentiments for which we have the greatest dread and aversion.”⁶ The language here — “odious,” “punishable,” “objects of sentiment” — is the language of the penal register, not the language of virtue cultivation.

More strikingly, Smith compares the formation of moral judgments explicitly to the decisions of a court of judicature. The original judgments of mankind with regard to right and wrong, he insists, “were formed like the decisions of a court of judicatory.”⁷ This is not a casual metaphor. Smith is describing a process of retrospective rule-formation in which particular cases generate precedents, and those precedents are subsequently applied to new situations in the manner of judicial reasoning. The impartial spectator, on this analysis, functions less like a Socratic interlocutor who unsettles received opinion and more like a common-law judge who applies established doctrine to the case before the court. The question the spectator asks is not “What would a person of excellent character do?” but rather “What do the general rules of conduct — rules derived from accumulated social verdicts — require in this instance?” These are fundamentally different questions, and the difference marks the boundary between ethical formation and legal adjudication.

It is worth noting that Smith himself acknowledges the instability of the spectator as a moral guide. Precisely in the passages where the spectator is most urgently needed — when passion is at its height and the agent is most tempted — Smith concedes that “the man within the breast” may “make a report very different from what the real circumstances of the case are capable of authorising,” the very report being distorted by the violence of the agent’s own selfish passions.⁸ The spectator, in other words, fails at precisely the moment when a genuine ethical mechanism would be most required. This failure is not incidental to Smith’s system; it is structural, and it points to the deeper limitation examined in subsection 2.3 below.

⁶ Adam Smith, *The Theory of Moral Sentiments*, ed. D. D. Raphael and A. L. Macfie (Oxford: Clarendon Press, 1976), III.4.7. Hereafter cited as TMS with part, section, chapter, and paragraph numbers.

⁷ Smith, TMS III.4.8. The passage reads in full: “the original judgments of mankind with regard to right and wrong, were formed like the decisions of a court of judicatory, where it was customary to proceed by single cases, and to decide each case according to the analogy of preceding cases.” The judicial analogy is not incidental to Smith’s argument here; it is its central structural claim.

⁸ Smith, TMS III.4.2. This passage, often underemphasised in commentary, reveals the structural fragility of the impartial spectator as a guide to conduct under conditions of strong passion. Smith’s admission that the spectator can fail precisely when it is most needed is one of the most philosophically significant moments in the entire *Theory of Moral Sentiments*.

2.2 Justice as the Only Coercively Enforceable Virtue

The juridical character of the impartial spectator is most plainly disclosed in Smith's treatment of justice in Part II, Section ii, Chapter 1 of *The Theory of Moral Sentiments*. Here Smith draws a categorical distinction between justice and the other virtues, a distinction whose implications have not been sufficiently emphasised in the ethical reading of Smith's system. "Beneficence is always free," Smith writes; "it cannot be extorted by force, the mere want of it exposes to no punishment."⁹ Justice, by contrast, is "a virtue of which the observance is not left to the freedom of our own wills, which may be extorted by force, and of which the violation exposes to resentment, and consequently to punishment."¹⁰

The significance of this distinction for understanding the impartial spectator is profound. If the spectator's primary domain of authority — the domain in which its verdicts carry genuine normative weight and can be backed by force — is justice alone, then the spectator is not a universal ethical mechanism but a specifically juridical one. Benevolence, generosity, gratitude, friendship: these fall outside the spectator's coercive jurisdiction. The spectator may register their absence with "dislike and disapprobation," but it cannot command them; it has no enforcement power over the affections. What the spectator can command — and what it can back with the machinery of resentment and punishment — is justice in the strictly legal sense: the negative duty to refrain from injury.¹¹

This structure is precisely the structure of legal positivism, not of virtue ethics. The legal positivist tradition, from Bentham through Hart, identifies law with a system of rules backed by sanctions, and distinguishes sharply between legal obligation and moral duty. Smith's spectator, operating in the domain of enforceable justice, reproduces this distinction at the level of moral psychology. The spectator endorses punishment and resentment as appropriate responses to the violation of justice not because justice is intrinsically admirable — Smith is famously ambiguous about this — but because the legal-social order requires enforcement to function. As Haakonssen has shown in his seminal study of Smith's jurisprudence, the entire architecture of Smith's moral theory is oriented toward the question of what a legislator — a figure whose central concern is the design and enforcement of legal rules — can know about the foundations of

⁹ Smith, TMS II.ii.1.3. The full passage: "Beneficence is always free, it cannot be extorted by force, the mere want of it exposes to no punishment; because the mere want of beneficence tends to do no real positive evil."

¹⁰ Smith, TMS II.ii.1.5. This is the definitive statement of Smith's distinction between justice and the other virtues, a distinction whose legal-structural implications are the central concern of subsection 2.2 above.

¹¹ D. D. Raphael, *The Impartial Spectator: Adam Smith's Moral Philosophy* (Oxford: Oxford University Press, 2007), 78–92. Raphael's study, while sympathetic to the ethical reading of Smith, acknowledges the priority of justice in Smith's normative framework and the degree to which this priority shapes the entire architecture of *The Theory of Moral Sentiments*.

social order.¹² The impartial spectator is, on this account, less a vehicle for personal moral development than an instrument for understanding the conditions of legal and social stability.

2.3 The Spectator's Structural Limitations

A third and decisive consideration for the juridical reading of the impartial spectator is Smith's own acknowledgment of its limitations as a guide to conduct. In Part III, Chapter 4, Smith is candid about the conditions under which the spectator fails. The problem is not merely psychological — that passion distorts the spectator's reports — but structural: the spectator is an external regulatory mechanism, not an internal formative power. It operates by imagining how an uninvolved third party would view one's conduct; it does not operate by transforming the agent's character so that virtuous action becomes second nature. The spectator watches; it does not cultivate.

This structural limitation stands in sharp contrast to Aristotle's account of the *phrōnimos*, the person of practical wisdom. For Aristotle, the *phrōnimos* deliberates from within a formed character; virtue is a stable disposition (*hexis*) that has been shaped by habituation and that enables the agent to perceive the morally salient features of situations without the need to consult external rules.¹³ The virtuous person does not ask "What would an impartial observer think of this action?" but rather acts well because well-acting has become constitutive of who they are. Smith's mechanism, by contrast, remains perpetually relational and external: the agent must always imaginatively project themselves into the position of another in order to assess their own conduct. This is a process of self-monitoring, not self-formation.

The Adam Smith Works essay on conscience and moral rules makes this point with precision: when virtuous judgment fails, the spectator retreats to general rules, applying them in a manner that is explicitly compared to legal decision-making.¹⁴ The retreat to rules is not a supplementary strategy within a virtue-ethical framework; it is the primary strategy, revealing that the spectator's fundamental mode of operation is rule-application rather than character expression. A truly ethical mechanism, in the

¹² Knud Haakonssen, *The Science of a Legislator: The Natural Jurisprudence of David Hume and Adam Smith* (Cambridge: Cambridge University Press, 1981), 99–134. Haakonssen's argument that Smith's moral philosophy is fundamentally a science of the legislator rather than a virtue ethics remains, in this article's view, the most accurate structural characterisation of Smith's project.

¹³ Aristotle, *Nicomachean Ethics*, trans. Terence Irwin, 2nd ed. (Indianapolis: Hackett, 1999), VI.7, 1141b8–14. Irwin's translation renders the key passage: "Prudence is not concerned with universals only. It must also come to know particulars, since it is concerned with action and action is about particulars." The point is that the *phrōnimos*'s wisdom is not rule-application but perception calibrated by character.

¹⁴ "Conscience and Moral Rules in Adam Smith," Adam Smith Works. The argument of this essay, that the spectator retreats to general rules when virtuous judgment fails, is itself an implicit concession that the spectator's normal mode of operation presupposes the kind of character formation it is supposed to generate — a circularity that the Vedic alternative avoids

Aristotelian or the Vedic sense, would not require this retreat because it would not be external to begin with.

2.4 Sympathy as Social Mirroring, Not Ethical Formation

The sympathy mechanism that underpins the impartial spectator reinforces this juridical reading. Smith's account of sympathy in Part I of *The Theory of Moral Sentiments* is celebrated by sociologists and social psychologists for its sophisticated treatment of intersubjective dynamics, and deservedly so. As Forman-Barzilai has shown, Smith's concentric circles of sympathy constitute a remarkably nuanced model of social relatedness and moral sentiment.¹⁵ But as a theory of ethical formation, sympathy is philosophically shallow. The criterion of "propriety" that the spectator applies is explicitly indexed to the reactions of "other men" — what a well-informed, socially embedded observer would feel. Morality, on this account, is a function of social consensus rather than of inner transformation.

Griswold, in his sensitive reading of Smith, acknowledges this tension without fully resolving it: Smith's system aims at the formation of character but relies on a mechanism of social approval that can, in principle, validate any set of norms that happen to be socially dominant.¹⁶ Otteson's market-place analogy captures the iterative, demand-and-supply character of Smith's moral epistemology but also its conservatism: the "market of life" tends to equilibrate around existing social expectations rather than to generate genuinely transformative moral insight.¹⁷ The impartial spectator, as Hanley's careful study of Smith and character virtue concedes, achieves social calibration rather than the deepest form of ethical self-knowledge.¹⁸ It is a mirror, not a lamp; it reflects the social world back to the agent with minimal distortion, but it does not illuminate the agent from within.

3. Aristotle and the Absence of a Universal Ethical Theory

¹⁵ Fonna Forman-Barzilai, *Adam Smith and the Circles of Sympathy* (Cambridge: Cambridge University Press, 2010), 1–35. Forman-Barzilai's study is one of the most sophisticated treatments of Smith's sympathy mechanism, situating it within a rich account of the spatial and relational dimensions of moral community.

¹⁶ Charles L. Griswold, *Adam Smith and the Virtues of Enlightenment* (Cambridge: Cambridge University Press, 1999), 141–180. Griswold acknowledges the tension in Smith's system between the aspiration to genuine virtue and the dependence on social approval, but reads this tension as a productive complexity rather than a structural deficiency.

¹⁷ James R. Otteson, *Adam Smith's Marketplace of Life* (Cambridge: Cambridge University Press, 2002), 58–100. Otteson's market analogy for Smith's moral epistemology is philosophically illuminating precisely in its unintended implication: markets tend to equilibrate around existing demand, not to generate transformative new goods.

¹⁸ Ryan Patrick Hanley, *Adam Smith and the Character of Virtue* (Cambridge: Cambridge University Press, 2009), 87–135. Hanley's admirable study argues for a deeper ethical dimension in Smith than most commentators acknowledge, but even his sympathetic reading concedes that Smith's account of character is constrained by the social-consensus framework within which the impartial spectator operates.

3.1 What the *Nicomachean Ethics* Actually Is

The *Nicomachean Ethics* is not a universal ethical theory in the sense presupposed by those who invoke it as a background framework for Smith. It is a teleological catalogue of excellences (*aretai*) calibrated to the free, male, leisured citizen of the Greek polis, embedded in a specific political and cultural formation that Aristotle regarded not as contingently but as essentially connected to the ethical life it sustained. Aristotle is explicit about this from the outset. In Book I, Chapter 2, he argues that the science governing the good for human beings is *politikē* — political science — because the human good is not achievable by the solitary individual but only within the framework of the political community.¹⁹ In Book I, Chapter 7, the account of *eudaimonia* as the exercise of the specifically human function (*ergon*) is equally embedded: the function Aristotle has in mind is the activity of the soul in accordance with virtue, where “virtue” names the excellences appropriate to a being of a specific kind, situated in a specific form of community.²⁰

Julia Annas has argued, in her important study of ancient ethics, that the ancient moralists were primarily concerned with the question “How should I live?” understood as a question about the agent’s own flourishing, and that this orientation differs fundamentally from the modern preoccupation with obligation, rights, and the moral assessment of other agents’ conduct.²¹ If this is right — and the textual evidence strongly supports it — then Aristotle’s *Nicomachean Ethics* is not a competitor with Kantian or utilitarian ethics in the domain of “what ought to be done,” but an inquiry into a quite different question: what kind of person should I be, given the kind of creature I am and the kind of community I inhabit? This question is inseparable from the specific answers Aristotle gives, answers that presuppose slavery, the subordination of women, and the superiority of the contemplative life available only to a Hellenic aristocratic elite.

This is not a moral criticism of Aristotle; it is a philosophical point about the scope and character of his inquiry. The *Nicomachean Ethics* cannot be transposed into a universal prescriptive moral science without drastic and transformative reconstruction. Terence Irwin’s meticulous study of Aristotle’s first principles demonstrates the degree

¹⁹ Aristotle, *NE* I.2, 1094a26–b11. The identification of ethics as a branch of political science is not, as is sometimes suggested, a merely classificatory point; it is a substantive claim that the good for human beings is inseparable from the conditions of political community

²⁰ Aristotle, *NE* I.7, 1097b24–1098a20. The *ergon* argument is the philosophical centrepiece of Book I, and it is irreducibly embedded in Aristotle’s teleological biology. As Martha Nussbaum and others have argued, the argument’s force depends on accepting a specific account of natural kinds and their characteristic functions that is not available to a non-teleological moral philosophy.

²¹ Julia Annas, *The Morality of Happiness* (Oxford: Oxford University Press, 1993), 3–46. Annas’s argument that ancient ethics is organized around the first-personal question “How should I live?” rather than the third-personal question “What ought to be done?” is one of the most important contributions to the comparative study of ancient and modern ethics in recent decades.

to which Aristotle's ethical conclusions depend on metaphysical commitments — about substance, form, teleology, and human nature — that are not independently defensible and that most modern moral philosophers have abandoned.²² The claim that Smith inherits a universal ethical framework from Aristotle thus faces a preliminary difficulty: Aristotle does not have a universal ethical framework to bequeath.

3.2 *Phrōnēsis* Is Not a Universal Ethical Theory

The concept most frequently cited in accounts of the Smith–Aristotle connection is *phrōnēsis*, practical wisdom. The *phrōnimos*, the person who exercises practical wisdom, is indeed a figure of great philosophical interest: someone whose formed character enables them to perceive what virtue requires in particular circumstances and to respond appropriately without the need for algorithmic rule-following. But the *phrōnimos* is not a legislator of universal moral laws. The *phrōnimos* is an exemplar embedded in a tradition — someone whose formation by habituation, education, and civic participation has shaped their perceptions and affections in such a way that the right action is seen, felt, and done as a matter of second nature.

MacIntyre's critique in *After Virtue* is decisive here. The Enlightenment project of grounding morality in universal reason failed, MacIntyre argues, because it retained the vocabulary of the virtues while stripping them of the teleological and communal context that alone gave them determinate content.²³ The virtues, on MacIntyre's account, are intelligible only within practices: socially established cooperative activities that have internal goods, standards of excellence, and historical traditions. When virtues are abstracted from practices and projected onto a featureless “human nature” or a “rational agent in general,” they lose their content and become available for rhetorical appropriation by competing ideological projects. Smith's use of Aristotelian concepts, to the extent that it occurs, is precisely this kind of abstraction: it borrows the vocabulary of virtue while evacuating the teleological and communal substance that gives that vocabulary its philosophical force.

Irwin's analysis of *phrōnēsis* further clarifies the distinction. For Aristotle, practical wisdom is a capacity for correct deliberation about the things that are good for a human being as such — but “as such” here means as a specific kind of being with a specific function, whose completion requires specific social conditions.²⁴ The *phrōnimos* is not

²² Terence Irwin, *Aristotle's First Principles* (Oxford: Clarendon Press, 1988), 323–387. Irwin's detailed analysis of the metaphysical foundations of Aristotelian ethics demonstrates the degree to which the ethical conclusions of the *NE* depend on commitments about substance, form, and teleology that are philosophically controversial and that most modern moral philosophers have not accepted.

²³ MacIntyre, *After Virtue*, 51–78, 204–225. The argument that virtues require practices, and practices require communal traditions with internal goods and standards of excellence, is the constructive alternative MacIntyre develops against the Enlightenment project's failure.

²⁴ Irwin, *Aristotle's First Principles*, 340–360. Irwin shows that the *phrōnimos*'s deliberative capacity is not reducible to a general rational faculty but is specific to a person of a particular kind, formed in a particular way, perceiving the world through the lenses of cultivated

a universal rational agent but a particular kind of human being, formed by a particular kind of community, perceiving the good through the lenses of character and tradition. Smith's impartial spectator, by contrast, is explicitly universal in aspiration: it is the view from nowhere in particular, the perspective of "any well-informed person." This aspiration to universality is precisely what separates it from, rather than connecting it to, Aristotelian practical wisdom.

3.3 The Smith–Aristotle Connection Examined and Rejected

The scholarly case for Smith's Aristotelian inheritance rests on several points of apparent convergence: the importance of moral perception, the role of the virtuous exemplar, the treatment of self-command, and the discussion of specific virtues including magnanimity. De Nittis's 2024 article in *Diciottesimo Secolo* represents the most recent and sophisticated version of this case, arguing that Aristotle's account of sympathetic moral imagination provides significant resources that structure Smith's account of sympathy and the spectator.²⁵ The Adam Smith Works essay on ethics in Aristotle and Smith similarly identifies shared concerns while noting the divergence on the question of objective telos.²⁶ Vivenza's comprehensive study of Smith and the classical heritage traces numerous points of contact with ancient thought, situating Smith within a broad reception history of Graeco-Roman ethics.²⁷ And Griswold's treatment of Smith's virtues of Enlightenment acknowledges Smith's debts to the classical tradition while emphasising Smith's distinctively modern reformulation of it.²⁸

These scholarly treatments establish real points of resemblance. But resemblance is not identity, and the differences between Smith and Aristotle are fundamental. Four distinctions are decisive. First, Smith's standard of moral assessment is sympathy and social consensus — what a well-informed observer would feel — whereas Aristotle's standard is objective telos: what is genuinely constitutive of human flourishing,

character and civic experience

²⁵ De Nittis, "Ancient Sources in Adam Smith's Theories," *Diciottesimo Secolo* 9 (2024). The article represents the most recent and sophisticated statement of the Aristotelian inheritance thesis, and its argument is engaged seriously in section 3.3 above.

²⁶ "Ethics in Aristotle and Adam Smith," Adam Smith Works. The essay correctly identifies the shared concern with moral perception and the virtuous exemplar, but does not, in this article's view, adequately account for the depth of the metaethical divergence between the two thinkers.

²⁷ Gloria Vivenza, *Adam Smith and the Classics: The Classical Heritage in Adam Smith's Thought* (Oxford: Oxford University Press, 2001), 112–170. Vivenza's comprehensive survey of Smith's classical sources is an invaluable scholarly resource, but its comprehensiveness may give the impression of deeper classical foundations than the philosophical analysis warrants.

²⁸ Griswold, *Adam Smith and the Virtues of Enlightenment*, 56–100. Griswold's reading of Smith as a philosopher of Enlightenment virtues, rather than simply an Aristotelian, is broadly consistent with the present article's argument, though Griswold does not pursue the juridical dimension of the spectator to the same extent.

determined by reference to human nature and function. These are not merely different implementations of the same idea; they rest on incompatible metaethical foundations. Second, Smith explicitly rejects natural teleology. As Montes has shown, Smith's moral science is deliberately constructed on the model of Newtonian natural philosophy: it seeks regularities in moral phenomena without presupposing that those phenomena are ordered by a natural end.²⁹ For Aristotle, natural teleology is not an optional addition to ethics but its very foundation. Third, the impartial spectator operates as an external imagined vantage point — the agent must imaginatively transport themselves into the position of another person — whereas the *phrōnimos* operates from internal, cultivated character. The direction of epistemic travel is reversed: inward for Aristotle, outward for Smith. Fourth, and most fundamentally, Smith's morality is relational and other-directed — it is constituted by the exchange of sympathetic approvals and disapprovals between social agents — whereas Aristotelian ethics is primarily concerned with the agent's own flourishing and excellence, to which the responses of others are secondary and largely evidential.

3.4 The Historical Transmission Problem

Even if one were inclined to grant substantial Aristotelian influence on Smith, the historical transmission problem would remain acute. The Scottish Enlightenment's reception of Aristotle was not a direct engagement with the Greek texts but a heavily mediated one, filtered through at least three transforming traditions: the Scholastic appropriation of Aristotle by Aquinas and his successors, which integrated Aristotelian metaphysics with Christian theology in ways that significantly altered its ethical implications; the Stoic tradition, which Smith engaged directly and extensively; and the natural jurisprudence tradition running from Grotius and Pufendorf through Hutcheson, which provided the immediate intellectual context for Smith's own system.³⁰ Haakonssen's foundational work demonstrates that Smith's immediate intellectual inheritance was the tradition of natural jurisprudence, not Aristotelian ethics, and that the categories Smith employs in *The Theory of Moral Sentiments* — rights, injury, obligation, punishment — are categories drawn from the jurisprudential tradition rather than from virtue ethics.³¹

What Smith calls “ethics” in Part VII of *The Theory of Moral Sentiments*, where he

²⁹ Leonidas Montes, *Adam Smith in Context* (Basingstoke: Palgrave Macmillan, 2004), 1–58. Montes's contextual study situates Smith's moral and economic thought within the framework of Newtonian natural philosophy, demonstrating that Smith's methodological commitments are those of a natural scientist seeking regularities in moral phenomena rather than those of a virtue ethicist seeking to identify human excellence.

³⁰ Haakonssen, *The Science of a Legislator*, 1–40. The introductory chapter provides the most concise and authoritative account of the tradition of natural jurisprudence within which Smith's project is situated.

³¹ Haakonssen, *The Science of a Legislator*, 99–134. The chapters on Smith's critical and analytical jurisprudence demonstrate in detail that the categories of Smith's moral philosophy are categories drawn from the jurisprudential rather than the virtue-ethical tradition.

reviews prior philosophical systems, is already a legal-scientific enterprise in the sense Haakonssen identifies: it is the enterprise of a legislator seeking to understand the foundations of moral rules in order to design or reform social institutions. The review of prior systems in TMS VII is not the work of a moral philosopher identifying his intellectual debts but the work of a social scientist mapping the terrain of a discipline he intends to restructure. In this context, Aristotle appears not as a foundational influence but as one historical episode in a tradition that Smith, characteristically, both acknowledges and supersedes.

4. The Vedic–Gītā Witness as the Conceptually Superior Antecedent

“The supreme Brahman in this body is also known as the Witness. It makes all our actions possible, and, as it were, sanctions them, experiencing all our experiences. It is the infinite Being, the supreme Atman.” Gita (Second Century BCE, 13.22)

4.1 The Sākṣī in Upaniṣadic Literature

The Sanskrit term Sākṣī (साक्षी), derived etymologically from *sa-akṣa* (“with eyes” or “the one who sees directly”), designates in the Vedic and Vedāntic philosophical tradition that dimension of awareness which observes the activities of mind, body, and world without being implicated in them, conditioned by them, or affected by their transformations. The concept is not a late Vedāntic innovation but appears with philosophical precision in some of the oldest strata of the Upaniṣadic literature. It is, in short, a philosophical concept of considerable antiquity and remarkable sophistication, and it has been substantially developed in the post-Śaṅkara commentarial tradition of Advaita Vedānta into what is, by any measure, a rigorous and internally consistent account of witnessing consciousness.

The principal scriptural loci for the concept are three. The Śvetāśvatara Upaniṣad provides the canonical formulation: *eko devaḥ sarva-bhūteṣu gūḍhaḥ* — “the one God hidden in all beings, the witness, the conscious, the alone, without attributes” (*sākṣī cetā kevalo nirguṇaś ca*).³² Three features of this formulation are philosophically crucial. First, the witness is described as hidden within all beings — it is intrinsic to every sentient entity, not an external observer. Second, it is identified with consciousness itself (*cetā*), not with a particular faculty or organ of cognition. Third, it is “alone, without attributes” (*kevalo nirguṇaḥ*): it is not constituted by, or altered by, the qualities and characteristics of the beings and processes it witnesses. These three features together define the Sākṣī as structurally different from any hypothetical social observer, however ideally conceived.

The Bṛhadāraṇyaka Upaniṣad, in the famous philosophical dialogue of Yājñavalkya, characterises the self as “the seer, unseen; the hearer, unheard; the thinker, unthought; the understander, not understood.”³³ This apophatic characterisation is not mystical

³² Śvetāśvatara Upaniṣad 6.11, in S. Radhakrishnan, trans., *The Principal Upanishads* (London: George Allen and Unwin, 1953), 745. The Sanskrit reads: *eko devaḥ sarva-bhūteṣu gūḍhaḥ sarva-vyāpī sarva-bhūtāntarātmā / karma'dhyakṣaḥ sarva-bhūtādhivāsaś sākṣī cetā kevalo nirguṇaś ca*.

³³ Bṛhadāraṇyaka Upaniṣad 3.7.23, in Radhakrishnan, *The Principal Upanishads*, 227. The

evasion but precise philosophical analysis: the witnessing awareness cannot itself be turned into an object of observation without generating a regress, because every act of observation presupposes a subject that observes. The Sākṣī is the irreducible, self-luminous subject — what the Vedāntasāra of Sadānanda describes as *kuṭastha*, the “anvil-like” unchanging basis on which all mental and empirical modifications occur. The Kāṭha Upaniṣad identifies this witnessing self as the inner ruler and supreme ātman, the one that is known with difficulty but that, once known, is recognised as the true source of all cognition and value.³⁴

Radhakrishnan’s monumental survey of Indian philosophy situates this concept within the broader Vedic framework, noting that the Sākṣī doctrine represents the mature philosophical articulation of the Upaniṣadic insight that consciousness is not a product of empirical processes but their presupposition.³⁵ Deutsch’s important philosophical reconstruction of Advaita Vedānta demonstrates that the concept is not merely scriptural assertion but the conclusion of sustained philosophical argument: if every object of awareness is distinct from the awareness that knows it, and if this regress must terminate somewhere, it terminates in a pure witnessing awareness that is itself aware without being an object of any further awareness.³⁶ Mohanty’s account of classical Indian philosophy shows how the Sākṣī concept connects to a broader epistemological tradition in which the structure and limits of human cognition are subjected to analysis of a sophistication fully comparable to the best of Western epistemology.³⁷

passage is part of the celebrated dialogue on the “inner ruler” (*antaryāmin*), a passage that Radhakrishnan identifies as one of the earliest and most philosophically precise statements of the witnessing-consciousness concept in the Vedic literature.

- ³⁴ Kāṭha Upaniṣad 2.2.13, in Radhakrishnan, *The Principal Upanishads*, 648. The witness is here identified as *nitya* (eternal) and *cetana* (conscious), and as the one that, when recognised, liberates the knower from the cycle of conditional existence.
- ³⁵ S. Radhakrishnan, *Indian Philosophy*, 2 vols. (London: George Allen and Unwin, 1923), vol. 2, 498–545. Radhakrishnan’s treatment of the Sākṣī concept situates it within the broader Vedāntic account of the relationship between pure consciousness (Brahman) and conditioned consciousness (*jīva*), providing the metaphysical framework within which the witnessing function makes its fullest philosophical sense.
- ³⁶ Eliot Deutsch, *Advaita Vedānta: A Philosophical Reconstruction* (Honolulu: University of Hawaii Press, 1969), 44–78. Deutsch’s reconstruction of the Advaita argument for the Sākṣī concept proceeds by way of the regress argument: if every cognitive act requires a subject that is not itself an object of that act, then at the base of all cognition there must be a witnessing awareness that is not itself a further object of cognition. This is a philosophical argument, not a theological assertion.
- ³⁷ J. N. Mohanty, *Classical Indian Philosophy* (Lanham: Rowman and Littlefield, 2000), 89–130. Mohanty’s treatment of the epistemological dimensions of the Sākṣī concept is particularly valuable for a philosophical audience trained in Western analytic epistemology.

4.2 The Bhagavad Gītā's Kṣetrajña

The Bhagavad Gītā's thirteenth chapter, entitled *Kṣetra-kṣetrajña-vibhāga-yoga* ("The Yoga of the Distinction between the Field and the Knower of the Field"), provides the most philosophically elaborated account of witnessing consciousness in the Sanskrit literature accessible to a comparative readership. The chapter introduces a fundamental ontological distinction between the *kṣetra* (the field) and the *kṣetrajña* (the knower of the field). The field comprises the body, the senses, the mind, the intellect, desire, aversion, pleasure, pain, and all the observable constituents of the embodied human situation — everything, in short, that is an object of possible experience. The knower of the field is the witnessing consciousness that is aware of all these phenomena without itself being reducible to any of them.

The key verse, BG 13.23 (numbered 13.22 in some editions), identifies the Puruṣa in the body with a series of epithets that constitute a philosophical description of the witnessing function: *upadraṣṭānumantā ca bhartā bhoktā maheśvaraḥ, paramātmēti cāpy ukto dehe'smin puruṣaḥ paraḥ* — "The Puruṣa in this body is also called the Witness (*upadraṣṭā*), the Consenter (*anumantā*), the Supporter (*bhartā*), the Experiencer (*bhoktā*), the Great Lord (*maheśvaraḥ*), and the Supreme Ātman (*paramātmā*)."³⁸ Each epithet deserves attention. The *upadraṣṭā* (overseer, one who watches from above) places the witnessing consciousness in a position of elevated, non-interventionist observation: it sees without distorting, without being pulled into the dramas it witnesses. The *anumantā* (consenter, permitter) indicates that this witnessing is not passive indifference but an enabling awareness: without the witness, nothing in the field could be experienced at all. The *bhoktā* (experiencer) indicates that the witness is not absolutely aloof but is the locus of genuine experience, though experience understood as pure cognition rather than as emotional reactivity.

The philosophical implications of this analysis are far-reaching. The Kṣetrajña is not a hypothetical figure imagined by the agent for purposes of self-assessment; it is identified as the agent's own deepest nature — what the agent most fundamentally is. The ethical significance of this identification is enormous. To recognise oneself as the Kṣetrajña is to undergo a fundamental reorientation of one's relationship to one's own body, mind, desires, and passions: these are seen as aspects of the field, as phenomena within consciousness rather than as constitutive of the self. This recognition — called *vicāra* (self-inquiry) in the Advaita tradition, and described by Ramana Maharshi as the direct path to liberation — is, precisely, inner transformation. It is not the adjustment of conduct to social norms; it is the restructuring of the agent's fundamental self-understanding. Matilal's penetrating analysis of classical Indian theories of knowledge shows how the epistemological framework underlying the Kṣetrajña concept is supported by arguments about the structure of perception and self-awareness that stand

³⁸ Bhagavad Gītā 13.23, trans. Swami Gambhirananda (Calcutta: Advaita Ashrama, 1984), 512–516. The verse is numbered 13.22 in the Gambhirananda translation and 13.23 in some other editions; the textual discrepancy reflects different traditions of chapter division and does not affect the philosophical content. Gambhirananda's translation renders *upadraṣṭā* as "the overseer" and *anumantā* as "the permitter."

independent of any sectarian commitment.³⁹

4.3 Ethical Formation vs. Legal Adjudication: A Five-Axis Comparison

A systematic comparison of the Vedic Witness with the impartial spectator reveals the philosophical superiority of the former on five axes, each of which corresponds to a structural limitation identified in Section 2 above.

On the question of ontological status, the Sākṣī is identified in the Vedic tradition with the ātman, the true self of every being — not with a hypothetical social construction or an imagined ideal observer. It is not derived from social interaction or from the accumulated verdicts of bystanders; it is the presupposition of all such interaction, the awareness within which social life occurs. Smith's impartial spectator, by contrast, is a social construction from beginning to end: it is defined in terms of what a "well-informed, impartial man" would feel, and its verdicts are indexed to a social consensus that is, in principle, historically variable.⁴⁰ This contrast is not merely metaphysical; it has direct ethical implications. A standard indexed to social consensus cannot generate genuinely critical moral insight, because it cannot stand outside the consensus it reflects. A standard that is one's own deepest nature can, in principle, generate such insight, because it is not constituted by the phenomena it observes.

On the question of interiority, the Sākṣī is the innermost knowing — the awareness that is already present before any act of external reference. The Kṣetrājña is identified in Gītā Chapter 13 as present within the body (*dehe'smin*) and as the consciousness within which all bodily and mental processes occur. Smith's spectator, by contrast, is imagined as an external other — the agent must imaginatively place themselves in the position of a bystander in order to access the spectator's judgment. The direction is always outward: toward the social world, toward the imagined responses of others. The Vedic tradition consistently emphasises the opposite direction: inward, toward the source of awareness itself. Raju's comprehensive study of Indian philosophical traditions identifies this inward movement as the defining characteristic of the Vedic ethical orientation, in contrast to the outward-looking orientation of Western moral philosophy.⁴¹

³⁹ Bimal Krishna Matilal, *Perception: An Essay on Classical Indian Theories of Knowledge* (Oxford: Clarendon Press, 1986), 139–195. Matilal's analysis of the epistemic structure of the Sākṣī concept within the broader framework of classical Indian theories of perception and self-knowledge is the most rigorous treatment of the topic available to an analytically trained philosophical audience.

⁴⁰ Smith, TMS I.i.4.8. The definition of the impartial spectator as "every well-informed, impartial man" reveals the socially indexed character of the standard: the criterion of "well-informed" and "impartial" is itself determined by reference to the norms of a particular social community.

⁴¹ P. T. Raju, *The Philosophical Traditions of India* (Pittsburgh: University of Pittsburgh Press, 1971), 56–98. Raju's comparative analysis of Western and Indian philosophical traditions identifies the inward movement toward the witnessing self as the defining characteristic of the Indian philosophical orientation, in contrast to the outward orientation of much

On the question of character formation, the contrast is equally sharp. The Sākṣī enables *vicāra*, the process of self-inquiry that leads to genuine inner transformation: recognising that one is not the body, not the mind, not the desires, not the social persona, the agent undergoes a fundamental restructuring of their relationship to all these phenomena. This is ethical formation in the deepest sense: not the adjustment of outward conduct to social norms but the transformation of the agent's most fundamental self-understanding. Smith's spectator, as argued above, regulates conduct via rule-following and the calibration of outward behaviour to social propriety; it does not, and structurally cannot, generate genuine inner transformation because it is itself a social construction that operates in the domain of the social.

On the question of coercion, the Sākṣī operates entirely outside the coercive register. It does not punish, does not threaten resentment, does not enforce compliance. It simply witnesses. This witnessing is enabling rather than coercive: in the tradition of Advaita Vedānta, the practice of *sākṣī-bhāva* (resting in the witness position) is a meditative and ethical practice that liberates the agent from compulsive identification with their passions and desires, not by suppressing those passions but by providing a perspective from which they can be seen as what they are — objects in consciousness rather than the self itself. Smith's spectator, as Section 2 demonstrates, is structurally linked to the coercive vocabulary of punishment, resentment, and legal obligation. It is the heir of the natural jurisprudence tradition, not of the wisdom tradition.

On the question of universality, the Gītā is explicit: “He who sees the Supreme Lord dwelling alike in all beings, the Imperishable amidst the perishable — he sees indeed” (BG 13.28).⁴² The Sākṣī is not the witness in any particular social group or cultural formation; it is said to be present in all beings without exception. This universality is ontological rather than aspirational: it is not that the witness standard is extended, as a regulative ideal, to cover all human beings, but that it is constitutively present in all beings by virtue of the structure of consciousness. Smith's spectator, by contrast, is culturally bounded: its verdicts are indexed to the social consensus of a historically specific community, and its universality is at best a projected ideal that the mechanism itself cannot guarantee. Pollock's magisterial study of the Sanskrit cosmopolis demonstrates the genuinely transregional reach of Vedic philosophical culture, a reach that gives its universalist claims a historical grounding that is not merely theoretical.⁴³

Western moral and epistemological philosophy.

⁴² Bhagavad Gītā 13.28, trans. Gambhirananda, 528. The verse reads: *samaṁ sarveṣu bhūteṣu tiṣṭhantaṁ paramēśvaram / vinaśyatsv avinaśyantaṁ yaḥ paśyati sa paśyati* — “He who sees the Supreme Lord dwelling alike in all beings, the Imperishable amidst the perishable, he truly sees.” The epistemological and ethical stakes of this “seeing” are enormous: genuine moral vision is, for the Gītā, the recognition of the witness-consciousness within all sentient beings.

⁴³ Sheldon Pollock, “The Sanskrit Cosmopolis, 300–1300 CE,” in *Ideology and Status of Sanskrit*, ed. Jan E. M. Houben (Leiden: Brill, 1996), 197–247. Pollock's analysis of the transregional reach of Sanskrit philosophical culture demonstrates that the universalist

4.4 Chronological Priority and Transmission Plausibility

The Vedic texts in which the Sākṣī concept appears predate Smith by at least two and a half millennia. The principal Upaniṣads are generally dated by scholarly consensus to between the eighth and third centuries BCE; the Bhagavad Gītā is typically placed in the period between the fifth and second centuries BCE, though certain strata of the Gītā tradition may be earlier.⁴⁴ The chronological priority of these texts relative to Smith's *Theory of Moral Sentiments* (1759) is, in this sense, not in question.

The question of direct transmission is more complex and requires careful handling. By the time Smith wrote *The Theory of Moral Sentiments*, substantial European engagement with Sanskrit texts had not yet occurred. The founding of the Asiatic Society of Bengal by William Jones in 1784 marked the beginning of the European Orientalist engagement with Sanskrit philosophical literature, and Anquetil-Duperron's Latin translation of the Upaniṣads, the *Oupnek'hat*, appeared between 1801 and 1802 — decades after Smith's major works.⁴⁵ The argument of this article does not depend on direct transmission, and it would be intellectually dishonest to claim otherwise. Smith almost certainly did not read the Upaniṣads or the Bhagavad Gītā.

The significance of the Vedic parallel is not genealogical but philosophical. The Sākṣī-Kṣetrajña supplies what the impartial spectator structurally lacks; the comparison illuminates the limitations of Smith's construction by demonstrating that a richer and more precise account of the witnessing function was available in the philosophical tradition, developed with rigour and subtlety in a tradition that European moral philosophy has consistently failed to engage. Moreover, the absence of direct transmission may itself strengthen the paper's central point: it shows that the limitation of Smith's spectator is not accidental — not the result of incomplete reading or insufficient learning — but structural, the consequence of operating within a juridical-sentimental framework that cannot, from its own resources, generate the account of inner witnessing that moral philosophy requires.

It is also worth noting, as a matter for further comparative study, that the Stoic

aspirations of the Vedic philosophical tradition were not merely theoretical projections but were instantiated in a historically actual intellectual community spanning the Indian subcontinent and much of Southeast Asia.

⁴⁴ Radhakrishnan, *Indian Philosophy*, vol. 1, 143–195. The dating of the principal Upaniṣads remains contested, with scholarly estimates ranging from the ninth to the third centuries BCE for the earliest strata. The Bhagavad Gītā is conventionally placed between the fifth and second centuries BCE, though the tradition regards it as of much greater antiquity.

⁴⁵ The Asiatic Society of Bengal was founded by Sir William Jones in 1784. Anquetil-Duperron's *Oupnek'hat* (a Latin translation of a Persian translation of the Upaniṣads) appeared in 1801–1802 and was the primary vehicle through which Schopenhauer and other nineteenth-century European philosophers encountered the Upaniṣadic tradition. Smith's *Theory of Moral Sentiments* was first published in 1759 and substantially revised in 1790, both dates prior to any significant European engagement with the Sanskrit philosophical literature.

“inner voice” that influenced Smith directly — the *hegemonikon* or ruling faculty, the “daimon” of Marcus Aurelius — shares certain structural affinities with the Sākṣī concept. The Stoic inner voice is more than a social mirror; it aspires to a kind of impartial self-observation rooted in the agent’s rational nature. Whether this structural affinity reflects independent convergence or a deeper Indo-European philosophical heritage is a question that lies beyond the scope of this article but that comparative philosophy would do well to pursue.⁴⁶

5. Objections and Replies

Three principal objections to the argument of this article merit careful consideration. The first is that Smith’s impartial spectator does include genuine virtue: Smith discusses prudence, benevolence, and self-command at length, and his account of self-command in particular has been read by several commentators as approaching something like genuine ethical formation. Hanley, for instance, argues that self-command is the central virtue of Smith’s system and that it involves a kind of inner discipline that goes beyond mere social calibration.⁴⁷ If this is right, then the purely juridical reading of the spectator understates the ethical resources of Smith’s system.

The reply to this objection is that self-command is indeed the closest Smith comes to genuine ethical formation, but that even here the mechanism is social mirroring and rule-following rather than interior transformation. Smith’s account of self-command in Part III of *The Theory of Moral Sentiments* traces it to the experience of entering social life, where the child discovers that others do not share its own vivid sense of its pleasures and pains, and learns to suppress outward expression of those feelings in order to secure the sympathy and approval of its companions.⁴⁸ This is a social learning process, not an inner awakening. Moreover, benevolence — the virtue most concerned with the welfare of others, and the one that might seem most genuinely ethical — is, by Smith’s own analysis, outside the spectator’s coercive jurisdiction; it cannot be enforced and remains, in the strongest sense of the word, supererogatory. The

⁴⁶ The structural affinities between Stoic inner-voice doctrines and the Vedic Sākṣī concept are noted in passing by Radhakrishnan (*Indian Philosophy*, vol. 1, 251), who suggests that both traditions may reflect a common archaic insight into the structure of self-consciousness. Whether this reflects independent convergence, a deeper Indo-European heritage, or ancient transmission routes is a question that awaits systematic comparative investigation.

⁴⁷ Hanley, *Adam Smith and the Character of Virtue*, 112–135. Hanley’s reading of self-command as the central virtue of Smith’s system, and his argument that self-command involves a form of inner discipline that approaches genuine ethical formation, is the most sophisticated available defence of the virtue-ethical reading of Smith. The present article accepts the importance of self-command in Smith’s system while disagreeing about its philosophical character.

⁴⁸ Smith, TMS III.3.22–26. The passages tracing self-command to the child’s experience of social correction are among the most sociologically revealing in the entire *Theory of Moral Sentiments*, and they confirm the social-learning rather than inner-formation character of Smith’s account of ethical development.

spectator's domain of genuine authority is, as argued in Section 2, the domain of justice understood in the legal sense.

The second objection is that Aristotle did contribute, directly and substantially, to Smith's thought. Smith's extended discussion of Aristotle in Part VII of *The Theory of Moral Sentiments* — including an admiring treatment of Aristotle's account of magnanimity — testifies to a genuine engagement with Aristotelian ethics that cannot be dismissed as merely descriptive. Moreover, the structural parallels between the *phrōnimos* and the impartial spectator, as de Nittis and Griswold argue, are too substantial to be coincidental.

The reply is that Smith's acknowledgment of Aristotle in TMS VII is precisely descriptive and admiring, but not foundational. Smith reviews Aristotelian ethics as one system among others in a survey that also includes the Stoics, the Epicureans, Hutcheson, and Mandeville; he does not present himself as a disciple of any of them. More decisively, Smith explicitly grounds his own system in sentiment rather than in reason or natural teleology, thereby severing the root of Aristotelian ethics at its most fundamental level. For Aristotle, ethical truths are grounded in facts about human nature and its natural end; for Smith, moral standards are grounded in the sympathetic reactions of social beings. These are incompatible foundations. The structural parallels between the *phrōnimos* and the spectator are real but misleading: they reflect a shared concern with moral perception and the role of the virtuous exemplar, but the underlying theories of what makes someone a virtuous exemplar are irreconcilably different.

The third objection — perhaps the most frequently heard in comparative philosophy — is that the Vedic texts are religious rather than philosophical documents, and that their conceptual content cannot be straightforwardly compared with the rigorous philosophical analysis found in the Western tradition. On this view, the Sākṣī-Kṣetrajña is a theological doctrine about the divine self within all beings, not a philosophical analysis of consciousness and moral agency.

The reply to this objection is several-layered. First, the Advaita Vedānta tradition — the tradition most directly associated with the philosophical development of the Sākṣī concept — contains sustained and rigorous philosophical argument of precisely the kind that characterises Western analytic philosophy. Śaṅkara's commentaries on the Upaniṣads, the Brahma Sūtras, and the Bhagavad Gītā deploy analysis, counter-argument, objection and reply, and formal inference in ways that are immediately recognisable as philosophical practice.⁴⁹ Second, the Western philosophical tradition's dismissal of Vedic texts as “religion” rather than “philosophy” is itself a historically contingent and increasingly challenged judgment. As Matilal, Mohanty, and Raju have each demonstrated, classical Indian philosophy engages with epistemological, metaphysical, and ethical questions of the highest sophistication, and the “philosophy

⁴⁹ Mohanty, *Classical Indian Philosophy*, 1–45. Mohanty's introductory discussion of the philosophical character of the Indian tradition, and in particular of the argumentative structure of the Vedāntic commentarial literature, establishes the philosophical credentials of the Advaita tradition for a Western analytic audience.

versus religion” distinction maps poorly onto the Sanskrit intellectual tradition, which did not make this distinction in the same way or with the same implications as modern Western thought.⁵⁰ Third, and most directly relevant to this article’s argument: the philosophical content of the Sākṣī–Kṣetrajña concept — its account of witnessing consciousness as ontologically prior to social construction, its identification of the witness with the agent’s deepest nature, its capacity to enable genuine self-inquiry — stands independent of any specifically theological commitments. One need not accept the Advaita metaphysics of Brahman-Ātman identity in order to recognise the philosophical significance of the witnessing-consciousness analysis for moral psychology. The concept is, at minimum, a philosophically productive hypothesis that Western moral philosophy has conspicuously neglected to its considerable impoverishment.

6. Conclusion

This article has advanced three interconnected arguments, each of which challenges a settled assumption in the scholarship on Adam Smith’s moral philosophy and its intellectual lineage. The first argument is that Smith’s impartial spectator is a legal-judicial construct rather than an instrument of genuine ethical formation. Its grammar is the grammar of the courtroom; its primary domain is the coercive virtue of justice; its mechanism is the application of socially derived general rules in the manner of legal precedent; and its sympathy mechanism operates as social mirroring rather than as inner transformation. These features align the spectator with the tradition of natural jurisprudence that, as Haakonssen has shown, constitutes Smith’s most immediate and formative intellectual inheritance. They do not align it with any recognisable tradition of virtue ethics or character formation.

The second argument is that the received claim of Aristotelian inheritance in Smith is untenable on both textual and structural grounds. The *Nicomachean Ethics* is not a universal ethical theory but a teleological catalogue of virtues embedded in the specific social and political conditions of the Greek polis. *Phrōnēsis* is not a universal rational standard but an exemplar-based conception of practical wisdom that presupposes the kind of communal formation that MacIntyre identifies as the precondition of any substantive virtue ethics. Smith explicitly repudiates the natural teleology that grounds Aristotelian ethics, and the differences between the impartial spectator and the *phrōnimos* are fundamental rather than superficial. The Scottish Enlightenment’s reception of Aristotle was, moreover, mediated by Scholasticism, Stoicism, and natural jurisprudence in ways that transformed whatever Aristotelian content it contained beyond philosophical recognition.

The third and most substantive argument is that the Vedic–Gītāic figure of the

⁵⁰ Matilal, *Perception*, ix–xxx; Mohanty, *Classical Indian Philosophy*, 1–45; Raju, *The Philosophical Traditions of India*, 1–30. All three scholars independently challenge the Western philosophical tradition’s tendency to classify Indian thought as “religious” rather than “philosophical,” arguing that this classification reflects a post-colonial epistemological prejudice rather than an accurate characterisation of the texts and arguments in question.

Witness — the Sākṣī of the Upaniṣads and the Kṣetrajña of Bhagavad Gītā Chapter 13 — is the philosophically superior and historically antecedent parallel to Smith's impartial spectator. The Sākṣī is ontologically constitutive rather than socially constructed; it is interior rather than external; it enables genuine self-inquiry and inner transformation rather than merely regulating outward conduct; it operates entirely outside the coercive register; and it is said to be universally present in all beings rather than culturally bounded by a particular social consensus. On each of the five axes on which the comparison is drawn, the Vedic Witness surpasses the impartial spectator as an account of the witnessing function in moral agency.

The methodological implication of this argument is a call for a genuine reorientation of comparative approaches to the history of moral philosophy. Reading Western moral philosophy against non-Western antecedents is not an exercise in cultural relativism or in the appropriation of non-Western thought for Western purposes; it is a rigorous corrective to the parochialism that has consistently impoverished the history of ideas. The Vedic philosophical tradition developed sophisticated analyses of consciousness, self-knowledge, ethical agency, and witnessing awareness in a period when European philosophy was in its early formation, and it developed them with the kind of analytical rigour that should command the attention of any philosopher, regardless of their cultural location or academic formation. That this tradition has been systematically marginalised in the Euro-American philosophical mainstream is a fact about the sociology of academic philosophy, not about the comparative philosophical merit of the ideas in question.

If moral philosophy is to make progress on the questions that matter most — how agents are genuinely formed rather than merely regulated, how inner transformation rather than outer compliance is achieved, how witnessing consciousness relates to moral agency and the recognition of one's own deepest nature — then it must engage with the Vedic tradition's sophisticated, ancient, and still underexplored treatment of these questions. The impartial spectator, for all its sociological interest and historical importance, watches from the outside. The Sākṣī sees from within. It is time that the history of moral philosophy learned to look inward.

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