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The present work entitled “Philosophical Significance of *Tattvamasi*: A Critical Study” is a sincere and humble attempt to bring out the significance of the *Vedic mahāvākya*, *Tattvamasi*. Though we mainly stress upon *Advaitic* interpretation but never limit our view, only in *Advaita* rather we cast our glance *Dvaitavedantins*’ interpretation too. Śaṅkara and his followers argued that “*jīvo brahmaiva nāparaḥ*”. The apparent difference, which has beginningless nescience for its root cause and is eradicated through ‘True knowledge’. According to Śaṅkara true knowledge is attainable through the realization of the purport of the *mahāvākya*, *Tattvamasi*. The *Advaitins* claim that *Tattvamasi* indicates *jīva-Brahman identity*. However, Rāmānuja and others have shown their deviations and departures from that of identity theory. No doubt, *Vedāntadarśana* is a flowing water. The various derivations, interpretations of the *Tattvamasi* prove it.

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