Sloka 23  (Chapter 2)

NAINAM CHINDANTI SHASTRANI NAINAM DHAHATI PAVAKAHA
NA CHINAM KLEDAYANTYAPO NA SHOSHAYATI MARUTAHA

Weapons cannot cut, fire cannot burn, water cannot wet, wind cannot dry this Atma.

This is one of the most important verses in the sacred text that brings out the nature of the Atman.

The examples given point out to the Pancha Maha Bhootas - the five great elements.

Weapons - this refers to the element "Earth" which is the constituent of any weapon.(Bhoomi).

Fire - refers to the element "Fire".(Anila)

Water - refers to the element "Water".(Apo)

Wind - refers to the element "Air". (Vayu)

The element not brought out here is "Space." (Antarkishaha)

Sri.Ramakrishna gives the following example to understand the subtle meaning in this verse. He says:

Suppose we burn some wood in a room, the smoke that emanates stains the walls of the room but does not affect the space.

This is because the space is actionless.

When a thing is not seen, the experts explain the same in relation to the seen.

Atman is formless. Hence if we throw water, water cannot wet it, weapons cannot cut it and fire cannot burn.