

**Al-Ghafir, 40:12**

ذَلِكُمْ بِأَنَّهُ إِذَا دُعِيَ اللَّهُ وَحْدَهُ كَفَرْتُمْ وَإِنْ يُشْرَكَ بِهِ تُؤْمِنُوا  
فَالْحُكْمُ لِلَّهِ الْعَلِيِّ الْكَبِيرِ

[And they will be told:] “This [has befallen you] because, whenever the One God was invoked, you denied this truth; whereas, when divinity was ascribed to aught beside Him, you believed [in it]! But all judgment rests with God, the Exalted, the Great!”

**MUHAMMAD HUSAIN TABA TABAI (AR)**

*(It is so because) When God alone was invoked, you disbelieved, and when associates were attributed to Him, you believed (them all); God has all the authority, the most sublime, the most great.*

This is a forceful argument against the disbelieving idolaters and polytheists. The Day of judgment to them was like a day in this world and so their polytheism is decried. They will be told that they believed only when partners were made for Him but never when He was invoked alone. They used to refuse and deny anything related to the Unity of the One God. They were so incensed with their idolatry that they accepted anything for which partners were made for God. since they never believed, respected and obeyed Him, He removed His grace from them. The judgment is only with God the Most high, the greatest. You will deny everything that He decrees and will accept everything that He bans or abhors, so you distance yourselves from Him and He remains aloof from you. In verse 67 of Surah Taubah the Book says, “They have forgotten God so He has forgotten them.” He then joins His name with Kabeer and says that it is He who is omnipotent and it is He who rules all the worlds and it is His grace that extends over all that exists.

**MIR AHMED ALI (AR)**

(no commentary available for this verse)