The aim of the present study is reconstruction of the philosophical thought expressed in the Indian texts, composed in Sanskrit, which belong to the period of late Śruti and the early Smrti (c.a. 5th B.C.E. – 2 C.E.). The metaphysics presented in these texts is new in many respects (especially as far as the ethical issues are concerned). At the same time, however, it is closely connected and strongly motivated by the earlier tradition. The approach of the study is interdisciplinary. The methodology of classical philology will be enriched with the methodology of the cognitive linguistics (especially conceptual metonymy, conceptual metaphor and conceptual blending). The use of the cognitive tools will allow me for analysis and description of the way the abstract concepts are created and for the diachronic investigation of the early Indian culture where the thought expressed in the texts of late Śruti and early Smrti period has not been seen as an internally consistent theory. Moreover, the early Indian texts are a very interesting testimony of the beginnings and development of humanities.