Ramli¹, Budi Handoyo², Sumardi Efendi³, Fajeri⁴, Dede Ferdikaandin⁵

THE DISCOURSE OF SHEIKH AMRAN WALY AL KHALIDI ON SUFISTIC EPISTEMOLOGY AND QUR'ANIC INTERPRETATION

^{1,2,3,4,5} STAIN Teungku Dirundeng Meulaboh, Indonesia Email: ramli@staindirundeng.ac.id¹, fusushikam@gmail.com², sumardi.efendi@staindirundeng.ac.id³, fajerifajeri008@gmail.com⁴, dedeferdikaandin@gmail.com⁵

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Abstract: Sheikh Amran Waly is a prominent scholar in Aceh with a congregation spread across Southeast Asia, yet his teachings are often rejected by Acehnese scholars. One of the most controversial ideas is his interpretation of Dhamir Huwa in Surah Al-Ikhlas, which he associates with Muhammad as Insan Kamil. This study aims to conduct an epistemological and interpretative analysis of this understanding using a qualitative-descriptive approach. Data were collected through interviews, observations and documentation. The findings reveal that Sheikh Amran Waly's interpretation of Dhamir Huwa is derived from the teachings of Sheikh Abdul Karim Al-Jili and Ibn Arabi. This study also concludes that Sheikh Amran Waly's understanding of Dhamir Huwa is built on a valid epistemological and interpretative framework rooted in the thoughts of previous scholars. The contribution of this research lies in elucidating the continuity and adaptation of Wujudiyah thought in Aceh, particularly through Sheikh Amran Waly's synthesis of ishari and ibari dimensions, thereby providing a nuanced perspective on contemporary Wujudiyah discourse.

Keywords: Syekh Amran Waly; Irfani Epistemology; Tafsir Ishari

INTRODUCTION

The polemic surrounding the Tauhid Tasawuf Study Council (Majelis Pengkajian Tauhid Tasawuf, MPTT) in Aceh escalated when Sheikh Amran Waly published a brochure interpreting the term *Dhamir Huma* in Surah al-Ikhlas (QS:112) and included the controversial statement, "*Muhammad is Allah.*" This interpretation drew upon the work of Sheikh Abdul Karim Al-Jilli in his seminal book, *Insan Kamil.* The brochure sparked significant backlash, culminating in the Indonesian Ulema Council (Majelis Ulama Indonesia, MUI) of North Sumatra banning the activities of the Muzakarah Tauhid Sufi in Medan City in March 2023. The ban was reportedly motivated by concerns that the statement might mislead the public and cause confusion. Notably, however, the Insan Kamil book, *which* underpins this controversy, had been previously approved as a valid work (as *kitab mu'tabarah*) by both the Jakarta MUI through the Laznah Pentashih Buku dan Kitab (LPBK-MUI) and the Ministry of Religion's Directorate General of Islamic Community Guidance (Dirjen Bimas Islam) in 2020 (LPBKI-MUI, 2020) (Islam, 2000). The purpose of this recommendation is to refute the fatwa that the book *Insan Kamil* and similar works are *ghair mu'tabarah* (unreliable) and therefore prohibited from being read (MPU Aceh, 2017a).

Rubaidi argues that the Aceh Ulema Consultative Assembly's rejection of Sheikh Amran Waly's statement lacks both academic and social justification. This fatwa not only harms the MPTT community and other groups with similar beliefs but also risks inciting repressive actions against them. According to Rubaidi, the statement "Muhammad is Allah," as interpreted from Surah al-Ikhlas (Oul Huwa Allah Ahad), remains a topic of scholarly debate. Engaging experts, intellectuals, and Sufism practitioners in dialogue is essential to achieve a shared understanding and prevent mutual misinterpretation (Ichwan et al., 2024). Sheikh Amran Waly's interpretation of Dhamir Huwa referring to Muhammad as Al-Insân Al-Kâmil, based on 'Abd Al-Kârim Al-Jilli's Al-Insân Al-Kâmil fi Ma'rifah Al-Awâkhir Wa Al-Awâil, faced opposition from the Aceh Ulama Consultative Assembly (MPU) and most davah scholars. This resistance resulted in several issues: the lack of common ground between Sheikh Amran Waly and mainstream Acehnese scholars, social friction that heightened tensions and risked escalating conflicts, and the widespread acceptance of Sheikh Amran Waly's teachings among the public and politicians, which weakened MPU's authority. Despite issuing multiple fatwas until 2020, MPU's efforts were largely ignored by Sheikh Amran Waly's followers, highlighting a growing social discord detrimental to communal harmony.

This study continues previous research that discussed various aspects related to Sheikh Amran Waly. However, this study more specifically discusses two aspects, namely the epistemology and truth of Sheikh Amran Waly's interpretation, especially regarding Dhamir Huwa in Surah Al Ikhlas.

In socio-political terms, scholars such as Misri et al. argue that Sheikh Amran Waly's interpretation is rooted in the teachings of Ibn Arabi conveyed through Abdul Karim Al-Jili which has drawn support and criticism from various levels of society. However, because of the political support and capital from his followers, Sheikh Amran Waly was able to survive. (Misri A Muchsin, Abdul Hadi, Abdul Manan, 2021). A socio-political study was

also conducted by Fazlur Ridha examining the conditions and political relations of MPTT-I da'wah amidst the approval of the majority of scholars, by taking the study of Banda Aceh City (Fazlur Ridha, 2023).

In socio-cultural terms, the presence of MPTT is considered to have changed the religious character of society. Manan and Sehat highlight the influence of Sheikh Amran Waly as a revival of Sufism, which significantly shaped the culture of obedience in religious life in both rural and urban communities (Manan, 2021) (Sehat Ihsan Shadiqin, 2021)

In socio-religious term, there are also researchers who see Sheikh Amran Waly's Sufism teachings as a continuation of the teachings of the Naqsabandiyah Order. Rubaidi et al.'s research further examines the organizational structure of Sheikh Amran Waly's movement, emphasizing the role of the institutionalized Sufi order in its preaching activities (Rubaidi & Handoyo, 2023). The same study was also studied by Tahmi Dillah trying to compare the relationship between the philosophical Sufism teachings of Sheikh Amran Waly and the practice of the Naqsabandiyah order (Tahmi Dillah, 2023).

Theologically, Ziaul Fahmi assessed that the MPU Aceh's approval of MPTT-I was based on the agreement of a number of charismatic scholars Sheikh H. Jamaluddin Waly Al-Khalidi, Abuya Sheikh H. Muhibuddin Waly Al-Khalidi, Abu Tumin Blang Blahdeh, and Abu Daud Zamzami who assessed that the teachings of Sheikh Amran Waly were new teachings were not taught by the main students of the Acehnese scholar, Sheikh Muhammad Waly Al Khalidi (Ziaul Fahmi, 2021).

Other studies that use an epistemological and interpretive approach include, Assauti Wahid ontologically-epistemologically examining the spiritual vision of Sheikh Amran Waly with the concept of philosophical Sufism previously brought by Abdul Karim Jilli, Ibn Arabi and others (Assauti Wahid, 2024). In addition, Jerri Gunandar also saw that the misunderstanding of Acehnese scholars regarding the thoughts of Sheikh Amran Waly which led to Abdul Karim Jilli was based on differences in perspective (epistemology) where a concept that should be understood in an Islamic way was actually brought into the realm of Islam (Jerri Gunandar, 2024).

The urgency of this research is to explain the genealogy of the interpretation of Dhamir Huwa in the Book of Insan Kamil which is currently being debated and to explore the epistemological basis of Sheikh Amran Waly in Aceh. Abdul Karim Al Jilli in his explanation of Insan Kamil does not specifically discuss the aspect of Dhamir Huwa, but in the brochure written by Sheikh Amran Waly this discussion is contained in detail and massively to be disseminated to the people of Aceh.

RESEARCH METHOD

This research method uses a qualitative approach by analyzing the thoughts of Sheikh Amran Waly, especially the controversial interpretation of Dhamir Huwa among Acehnese scholars. This study uses a descriptive method with several data collection techniques. The researcher conducted interviews with two students of Sheikh Amran Waly; observations by directly following his studies and documentation of his Sufism works. The field findings *At-Turās: Jurnal Studi Keislaman* E-ISSN: 2460-1063, P-ISSN: 2355-567X Volume 12, No. 1, March 2025

were analyzed using Talal Asad's genealogical approach to trace the roots of Sheikh Amran Waly's thoughts in the texts of previous scholars and to examine how he actualized those ideas (Asad, 1993). This study also uses Haidar Bagir's sufism epistemology which divides sufism into *the context of discovery* and *the context of justification* to examine the academic truth of Sheikh Amran Waly's Sufism thoughts (Bagir, 2018). Finally, the researcher uses Hegel's and C.S. Peirce's theories to see the truth of Sheikh Amran Waly's interpretation based on philosophical theories of truth.

RESULT AND DISCUSSION

Sheikh Amran Waly: From Mursyid Tarekat to Advocate of Philosophical Sufism Teachings

Sheikh Amran Waly was born in Pawoh Village, Labuhan Haji District, South Aceh Regency, on August 21, 1947 AD. The son of a charismatic Acehnese ulama, Sheikh H. Muhammad Waly Al-Khalidy (1917-1961 AD) who was also called Abuya Muda Waly. Sheikh Amran Waly's mother was named Raudhatinnur or called Ummi Pawoh (Muchsin, 2019). His childhood name was "Amran Waly"."

The mention of the words Abuya or Sheikh, which are sometimes mentioned together or separately, shows the charisma of Sheikh Amran Waly in the eyes of his followers. Abuya or Abu is the term Acehnese call charismatic ulama, especially those who own Islamic boarding schools, similar to the term *Buya* in Minang or *Kiayi* in Java. The addition of the word "sheikh" after his name is a tribute to the students' respect for the breadth of his knowledge and the depth of his religious practice. Finally, the mention of the word Al Khalidi is attributed to Maulana Khalid or Khalid Diya Al Din Al Kurdi (1779–1827 AD), a Naqsabandiyah congregation from Baghdad (Ismarzuqoh et al., 2024). Sheikh Amran Waly's family, beginning with his father, was among the pioneers of the Naqshbandiyah order in Aceh through the lineage of Maulana Khalid, which led to the inclusion of the title in their names.

Sheikh Amran Waly emphasized the teaching of tauhid tasawuf to address the spiritual void in the lives of the Acehnese people. As a mursyid of the tarekat, he recognized that many followers lacked a proper understanding of the practices and teachings of the tarekat. To bridge this gap, Sheikh Amran Waly began preaching to impart a deeper understanding of tauhid tasawuf, initially targeting fellow tarekat practitioners before expanding his outreach to broader society, with a particular focus on Millennials and Generation Z.

Sheikh Amran Waly has extended his efforts in spreading tauhid tasawuf through both structured da'wah activities and institutional development. He established the Majelis Pengkajian Tauhid Tasawuf (MPTT), headquartered in Labuhan Haji, South Aceh, which has expanded its branches across Indonesia, including Medan, Padang, Riau, Bogor, Jakarta, Ternate, Tidore, Makassar, Gorontalo, Banggai, and Papua. Internationally, MPTT has also reached Thailand, Malaysia, and Singapore, where branches and religious activity centers support Sheikh Amran Waly's teachings.

In addition to institutional outreach, Sheikh Amran Waly has contributed to the philosophical discourse of Sufism through his writings. His works include Teachings of Sufism and Sufism (2021), Papers by Abuya Syekh H. Amran Waly Al Khalidy (2019), Explanation of Tafsir *Qul Huwa Allahu Ahad* and a Brief Presentation by Sheikh Abdul Karim Al Jilli (2017), and the Translation of the Book Manazil As-Sairin (2023).

Sheikh Amran Waly through the MPTT organization is also proactive in organizing international tauhid-Sufi conferences (muzakarah), holding 11 such events in various locations since 2010, including Meulaboh (2010), Selangor, Malaysia (2012), Blang Pidie, Abdya (2014), Cibinong, Bogor (2016), Gorontalo (2017, 2020, 2021), Banda Aceh (2018), Batam (2019), Ternate (2022), Aceh Singkil (2023), and in 2024, Luwuk Banggai, Central Sulawesi, and Padang, West Sumatra. These initiatives reflect Sheikh Amran Waly's extensive influence in promoting Sufism both locally and globally.

Become a Murshid of the Naqshbandiyah Order

Sheikh Amran Waly has profound knowledge of the Naqshbandiyah order (Wirianto et al., 2023). Initiated into the order by his father at a young age, he later trained under Sheikh Zakaria Labai Sati in its teachings and practices. His dedication culminated in earning the title of mursyid from Sheikh Al Aidarus Abdul Ghani Al Kanfari (1926–1989 AD) (Ghany, 2020).

The legitimacy of Sheikh Amran Waly's mursyidship, both in terms of its sanad (lineage authentication) and the methodology of spiritual ascent, is elaborated by Rubaidi, who states:

"To attain the title of mursyid, he endured numerous challenges in the educational process guided by his teachers. This educational journey, integral to the tarekat tradition, is inherently linked to Sunni Sufism, encompassing both *amali* (practical) and *akhlaqi* (ethical) dimensions. As outlined in the definition of Sunni Sufism, Abuya Amran Waly underwent structured phases of spiritual education under his mentors' supervision. A key aspect of the Naqshbandiyah tarekat tradition begins with the act of believing in the mursyid through a process known as bai'at. Subsequently, every disciple must engage in spiritual disciplines centered on *tazkiya al-nufus* (purification of the soul)." (Rubaidi, 2021)

Thus it becomes clear that in addition to his murshidah obtained from a legal sanad path, the process of achieving ma'rifah through *tazkiat al-nufus* was also carried out strictly and with the correct methodology. In addition, the justification of the methodology was also continued by Sheikh Amran Waly when educating his students. Sheikh Amran Waly then compiled the Tawajuh Guide and Suluk Lessons of the Naqsabandiyah Khalidiyah Order which was compiled based on the mu'tabarah teachings he obtained from his order teachers such as his own father, Sheikh Muda Waly, Sheikh Zakaria Labai Sati, Sheikh Muhibuddin Waly (Abu Prof) and Sheikh Aidarus Al Kanfari (S. A. Waly, 2021a).

In this case, Sheikh Amran Waly acknowledged the murshidism of Sheikh Muhibuddin Waly which was obtained directly from his father Sheikh Muda Waly and mentioned it in the nazam of the tarekat. But in the nazam, Sheikh Amran Waly also firmly acknowledged

that he did not receive the murshidism from his brother Sheikh Muhibuddin but from Sheikh Al Aidarus (Wahyu, 2024).

Rubaidi stated that the subsequent process for a student involves being guided by their teacher to engage in various spiritual practices, including wirid, dhikr, muraqabah, tawajjuh, and suluk. During these practices, a student engages in rabitah, which entails visualizing the presence of the teacher during the recitation of dhikr or wirid. Rabitah is a crucial component of the teachings of the tarekat and Sufism, despite opposition from sharia scholars. According to Naqshbandiyah scholars, as mentioned in the book Al-Hadiqah al-Nadiyah, rabitah serves as a spiritual path through which a student can attain closeness to Allah (Muhtar, 2024).

"Muhammad is Allah" The Controversial Thoughts of Sheikh Amran Waly

Sheikh Amran Waly consistently emphasized the doctrine of Insan Kamil, particularly the concept of Dhamir Huwa, positioning Muhammad as the ultimate embodiment of the Perfect Man, as formulated by Sheikh Abdul Karim Al-Jili. His interpretation of Dhamir Huwa in Surah Al-Ikhlas (Qul Huwa Allahu Ahad) identifies Muhammad as Insan Kamil, a perspective that has sparked controversy, particularly within the Indonesian Sufism Tauhid Study Council (MPTT-I). In addition to disputing this interpretation, MPTT-I also challenges the practice of Rateeb Seribe and rejects Sheikh Amran Waly's authority as a murshid.

In addition, it is known that the concept of "Muhammad is Allah" originates from the thoughts of Sheikh Abdul Karim Al-Jili, who sought to explain Muhammad's status as Insan Kamil through *isyari* interpretation. In the Sufi tradition, *isyari* interpretation derives from the experience of *'irfân*, which involves the dissolution of the self (*fana*) and the emergence of divine consciousness (*tajalli*), culminating in an understanding of *ma'rifah*, also referred to as huduri knowledge in the philosophy of knowledge. This interpretation does not stand alone but is integrated with the apparent meanings of theology and sharia, which serve as its foundation. Within the tradition of Islamic scholarship, both *isyari* interpretation and '*irfani* epistemology (also known as mystical knowledge) are recognized as valid sources of knowledge.

In a brochure distributed on June 18, 2023, Sheikh Amran Waly elaborated on the interpretation of "*Muhammad as essentially Allah*," clarifying its intent within Sufi doctrine. This concept does not equate Muhammad with God nor advocate his worship but highlights the dissolution of self-identity in the presence of Allah. Drawing on Sheikh Abdul Karim Al-Jili's concept of Insan Kamil, Sheikh Amran Waly explained that this interpretation emphasizes Muhammad as a manifestation of Allah's *tajalli* (divine self-disclosure) (Waly, 2023b).

Sheikh Amran Waly further expounded on the isyari interpretation of the Qur'anic verse *Qul Huwa Allahu Ahad*, positing that Muhammad's mortal existence reflects divine reality, as articulated in the phrase *la maujuda bi haqqin illa Allah*— there is no true existence except Allah. This perspective situates Muhammad's role as a conduit of divine presence in Sufi thought.

From an epistemological standpoint, the practice of isyari interpretation is deeply embedded in Islamic tradition, underscoring the legitimacy of insights derived from '*irfani* (mystical knowledge) and *syatahat* (ecstatic expressions). Such interpretations are recognized as integral to Islamic spiritual discourse and should not be dismissed. Supporting this, Burhanuddin Ibrahim bin Hasan bin Syihabuddin al-Kurani al-Madani (1615-1690 AD) referenced a hadith stating that every Qur'anic verse contains both zahir (apparent) and batin (inner) meanings. Additionally, Ahmad Al-Qashashi (1583-1661 AD) emphasized the dual dimensions of religion in Sufi thought, where zahir represents the general and batin the special, further validating the multi-layered approach to Qur'anic exegesis within Sufism (Mahmoud, 2016).

The general dimension refers to the explicit teachings of the Qur'an and the Sunnah, providing a foundational understanding of Islamic law and guidance. In contrast, the special dimension encompasses *kasyf*, or esoteric knowledge, which offers a deeper, undoubtable understanding of the Qur'an and Sunnah. As articulated by Al-Qashashi, "For a Sufi, there are two scales: the general scales and the special scales.

The general scales represent the basic comprehension of shari'ah laws derived from the Qur'an and the Prophet's Sunnah. The special scales, on the other hand, arise from *kasyf*, which is attained through direct spiritual experiences such as witnessing, divine revelation, and perfect inspiration. This esoteric understanding unveils the hidden meanings within the shari'ah, offering insights that transcend the outward teachings of the Qur'an and Sunnah (Saif, 2024).

In conclusion, scholars have outlined specific conditions for adhering to the isyari interpretation. These include ensuring alignment with the apparent interpretation, maintaining inherent correctness, preserving semantic closeness between the interpretation and the text, and ensuring that the isyari meaning remains integrated with the apparent meaning. Additionally, the interpretation must not contradict reason or sharia, must be substantiated by evidence, and should be reflected in proper acts of worship (Alasmari, 2023).

Rejection from the Aceh Ulema Consultative Assembly

Misri et al. (year) have documented that the acceptance of Sheikh Amran Waly's Sufism teachings in Aceh is largely contingent upon the influence of religious role models such as teungku, ustadz, and ulama. Their findings suggest that individuals are more likely to embrace Sheikh Amran Waly's Sufism teachings if their respective teachers endorse them. Misri identifies several reasons for the rejection of Sheikh Amran Waly's teachings (Misri A Muchsin, Abdul Hadi, Abdul Manan, 2021).

Firstly, his Sufism ideas were strongly opposed by his two brothers, Sheikh Muhibuddin Waly and Sheikh Jamaluddin Waly, whose opposition served as a primary catalyst for broader resistance both within and outside Aceh. *Secondly*, Sheikh Amran Waly was perceived to be propagating Sufism teachings that diverged from those of his father, Sheikh Muda Waly, particularly in the domain of philosophical Sufism, for which references were scarce. *Thirdly*, Sheikh Amran Waly's advocacy of the concept of *wahdah al-wujúd* from Ibn

⁶Arabî and *al-Insân al-Kâmil* from al-Jîlî further fueled the rejection. The legitimacy of his teachings was also questioned due to the belief that the lineage of the tarekat he developed did not originate from Sheikh Muhammad Waly Al Khalidi but rather from Aidarus Al Kanfari (Misri A Muchsin, Abdul Hadi, Abdul Manan, 2021).

These factors, as elucidated by Misri et al., highlight the complex dynamics and challenges surrounding the acceptance and rejection of Sheikh Amran Waly's Sufism teachings in Aceh. Furthermore, such rejections have been bolstered by a series of fatwas from the MPU of North Aceh, the MPU of Aceh Province, the MPU of North Sumatra Province, and the Indonesian Ulama Council (Majelis Ulama Indonesia) in Jakarta.

In 2009, the Aceh Ulama Consultative Assembly (MPU) issued Fatwa Number 06 of 2009, which addressed the understanding of *bid'ab* (innovation) and *syubhat* (ambiguity). The MPU established several criteria for identifying thoughts considered as bid'ah and syubhat (misguided and misleading). Specific fatwas concerning the Sufism teachings of Sheikh Amran Waly highlighted various contentious beliefs.

The fatwa scrutinized the belief that humans originate from Allah and the notion that self-existence is inherently sinful. It further critiqued the view that true knowledge of God requires the annihilation of one's existence and attributes. Additionally, it examined the interpretation of "*La ilaha illa Allah*" (There is no god but Allah) as implying that no existence is rightful except Allah's, a view considered potentially misleading if conveyed to the uneducated. The fatwa also addressed the claim that Muhammad embodies an attribute of Allah and the assertion that a prayer is unacceptable to Allah if the worshipper believes they themselves are performing the prayer, as this constitutes *shirk* (associating partners with Allah), or believes that Allah is the one praying, which constitutes apostasy. Lastly, it explored the allegorical explanation of the term "Allah," where '*alif*' signifies essence, the first '*lam*' represents attributes, the second '*lam*' denotes names, and '*ha*' refers to acts. These fatwas and their implications underscore the contentious nature of Sheikh Amran Waly's Sufism teachings and highlight the ongoing debate within the religious community regarding the interpretation and acceptance of such doctrines (MPU Aceh, 2009).

In 2013, the Aceh Ulama Consultative Assembly (MPU) issued Decision Number 10, which included a critical directive for the Regency and City MPU to undertake research and implement proactive measures against sects that engendered controversy within the community. This directive was particularly focused on the study of Sufism and monotheism, implicitly targeting the Sufi teachings and theological perspectives of Sheikh Amran Waly. The decision aimed to address and mitigate the divisions arising from differing religious interpretations and practices within the community (MPU Aceh, 2013).

In 2017, the Aceh Ulama Consultative Assembly (MPU) issued Fatwa Number 4 concerning the Mu'tabarah Books (recognized as valid and credible) in Aceh. This fatwa critiqued several texts deemed to propagate Wahabi, Shia, Mu'tazilah, and Liberal Islam ideologies. In addition, it indirectly targeted the Tauhid Tasawuf Study Council Majelis Pengkajian Tauhid Tasawuf, MPTT) by labeling the works of Insan Kamil Abdul Karim Jili, Fusus Al-Hikam and Futuhat Makkiyah by Ibn Arabi, and Kasyf Asrar by Al-Minangkabaui as *ghair mu'tabarah* (not recommended for study). These philosophical Sufi

texts are key references for the MPTT, thus highlighting the MPU's broader stance against certain Sufism teachings (MPU Aceh, 2017a). In that year, through the decision of Coordination Meeting Number 11 of 2017 concerning Efforts to Prevent Deviant Sects, the Aceh MPU once again targeted the MPTT by forming a research team tasked with studying the MPTT's teachings. This action was taken in response to the controversy and divided opinions that the MPTT's teachings had engendered within the community (MPU Aceh, 2017b).

Nevertheless, this fatwa provided "justification" for certain groups in Blangpidie, who subsequently obstructed MPTT activities (Asred, 2020). In 2022, the same fatwa served as a reference for the Indonesian Ulema Council (MUI) and various mass organizations in North Sumatra, which opposed the Sufi Tauhid Muzakarah event in Medan City (Lubis, 2023).

In 2020, the Aceh Ulama Consultative Assembly (MPU) issued a decisive fatwa, Tausiyah Number 7 of 2020, requesting the Aceh government to halt MPTT activities (MPU Aceh, 2020), In response, Governor Nova Iriansyah expressed no definitive stance, instead urging all parties to engage in dialogue and prioritize unity (Aceh, 2020). Nevertheless, this fatwa provided "legitimacy" for certain groups in Blangpidie, who subsequently obstructed MPTT-I activities (Asred, 2020). In 2022, the same fatwa served as a reference for the Indonesian Ulema Council (MUI) and various mass organizations in North Sumatra, which opposed the Sufi Tauhid Muzakarah event in Medan City (Lubis, 2023).

Muhammad is Allah: A Linguistic Explanation

In the realm of linguistics, Sheikh Amran Waly's thoughts on "Muhammad is Allah" are deeply rooted in the science of *majaz* (figurative language) within the study of *balaghah* (rhetoric). The term *dhamir huwa*, which is attributed to Muhammad as the Insan Kamil (Perfect Human), is explained through literary and linguistic principles. This concept finds its linguistic basis in balaghah.

In the book Jauharul Maknun, there is an explanation of the phrase "zaidun asadun" (Zaid is a lion), where the bravery of Zaid is likened to that of a lion. The rhetorical device of *tasbih* (simile) is employed here, which requires a point of similarity (*wajah syabbah*) between the two subjects being compared. In this instance, the point of similarity is the attribute of extreme bravery. It is important to note that the intensity of bravery differs between the two, with the attribute being more pronounced in the lion (*musabbah bih*) than in Zaid (*musyabbah*). Moreover, tasbih necessitates that the similar properties do not apply entirely or with the same intensity to both subjects. If they did, it would be termed *musyabbah haqiqat musyabbah bihi* (zaid is the lion himself), which is considered impossible. Thus, the usage of *tasbih* in this context serves to illustrate the nuanced and figurative nature of the comparison, underpinning Sheikh Amran Waly's linguistic and theological interpretations (Jum'ah, 2024). Sheikh Amran Waly said:

Glorifying the Perfect Man with Allah in the sentence *Qul Huwa Allahu Ahad*, Say by you O Muhammad, you is Allah, because the Prophet Muhammad is very similar

to some of Allah's attributes such as being generous and merciful. The statement that Muhammad is Allah, is not intended to position Muhammad as God (Rabb) the creator of the universe but because Muhammad also has certain attributes which are the attributes of Allah (Muhammad is not Allah himself). But, the Qur'an even mentions many of Muhammad's attributes which are the same as Allah's attributes such as *ra'uf* (compassionate), *rahim* (merciful), *karim* (generous), *aziz* (mighty) and so on (S. A. Waly, 2021b).

Sheikh Amran Waly has expounded on the concept of glorifying the Perfect Man (Insan Kamil) within the context of the phrase "*Qul Huwa Allahu Ahad*" ("Say: He, Allah, is One"). He asserts that this phrase, directed at the Prophet Muhammad, underscores the profound resemblance between Muhammad and some of Allah's attributes, such as generosity and mercy. The statement that "*Muhammad is Allah*" is not meant to equate Muhammad with God (Rabb), the Creator of the universe. Instead, it highlights that Muhammad embodies certain divine attributes, reflecting Allah's qualities. The Qur'an itself attributes to Muhammad many characteristics that align with Allah's attributes, such as *ra'uf* (compassionate), *rahim* (merciful), *karim* (generous), *aziz* (mighty) (S. A. Waly, 2021b).

This explanation is intended to clarify that while Muhammad possesses these divine attributes, it does not imply he is being deified, but rather acknowledges his role as a manifestation of divine qualities. This nuanced interpretation is deeply rooted in the linguistic and theological traditions of Sufism, emphasizing the interconnectedness of human and divine attributes through the concept of Insan Kamil (S. A. Waly, 2021b).

If in the example of Zaid the Lion, the characteristic *saja'ah* (brave) which is the *wajah sabbah* (similarity between the two) must be more inclined to the Lion, then in the case of Muhammad who is Allah, the characteristics that are similar (*wajah sabbah*) such as *ra'uf*, *rahim, karim, aziz* and so on are more inclined, higher and more perfect to Allah (as *musabbah bih*) then to Muhammad (as *musabbah*). As explained by Teungku Jum'ah (30 Years) that it is not permissible to liken all of Zaid to the Lion but only part of it. Because if it is likened as a whole, it means we are throwing away the face of *sabbah*, and that is forbidden in the discussion of tasybih. Zaid cannot be identical to the Lion, and Muhammad also cannot be identical to Allah

If, in the example of Zaid being likened to a lion, the characteristic of bravery (*saja'ah*), which forms the basis of their similarity (*wajah sabbah*), is more strongly associated with the lion, then in the case of Muhammad being likened to Allah, the characteristics such as *ra'uf* (compassionate), *rahim* (merciful), *karim* (generous), *aziz* (mighty), and others, are more perfectly and completely embodied in Allah (musabbah bih) compared to Muhammad (musabbah).

As explained by Teungku Jum'ah (aged 30), it is not permissible to equate Zaid entirely with the lion; only certain aspects can be compared. If the likeness is made in its entirety, it negates the specific similarity (wajah sabbah), which is prohibited in the discourse of tasybih. Zaid cannot be identical to the lion, just as Muhammad cannot be identical to Allah. (Jum'ah, 2024).

Sheikh Amran Waly emphasized that any comparison between the nature of Muhammad and the nature of Allah is limited solely to the aspect of *rububiyah*, specifically the nature of *af'al* (deeds). In contrast, the nature of uluhiyah, which pertains to the essence of Allah as the One who is worshiped, admits no resemblance or *tasybih* (likeness) between the two. This is affirmed by Allah's statement, "*laisa kamislihi syai'un*"—there is nothing comparable to Him. Furthermore, *tasybih* necessitates *tanzih* (purifying Allah from any likeness to His creation), including *tanzih mahad* (absolute purification of Allah from any attributes of creation). For instance, although Muhammad exhibited generosity, his generous nature must be understood as distinct and incomparable to Allah's generosity (S. A. Waly, 2021b).

Review of the Truth of Interpretation

The interpretation of the Qur'anic verses is inherently linked to the benchmarks used to assess the validity of such interpretations. This consideration is crucial as the Qur'anic interpretations guide human beliefs and practices. Historically, the benchmark for truth was highly dynamic, often shaped by the prevailing ideology. However, in contemporary times, where philosophy profoundly influences human perceptions of truth, philosophical theories can serve as measures for scientific-objective and academic validity.

Philosophy offers at least three principal theories to test the truth: the theory of coherence, the theory of correspondence, and the theory of pragmatism. *First*, the coherence theory states that truth is not formed through the relationship between opinions and external reality, but through internal consistency among opinions. Thus, an interpretation is considered correct if the interpretation has logical-philosophical consistency with previously established propositions. In other words, there must be consistency among propositions to formulate a certain truth. However, relying on "consistency" as an indicator of truth can lead to erroneous conclusions if the consistency is based on false premises (Fisher et al., 2009).

Second, the correspondence theory states that a proposition (view and opinion) is considered true if it is in accordance with the facts. Or conversely, if a fact is in accordance with the view about it, then the view is considered true according to the correspondence theory. In the study of philosophy, this theory is adopted by empiricist philosophers. In this order, their knowledge emphasizes empirical experience. The theory, which is also used by Aristotle and is called the depiction theory, truth is the correspondence between thought and reality (Toohey, 1939).

Third, Pragmatic theory, initiated by Charles S. Peirce, holds that knowledge is considered true if it has practical benefits (Dewey, 1916) and "One of the prominent features of pragmatism is the assumption that the truth of interpretation is not absolute" (Dewey, 1908).

In the theory of coherence truth, Sheikh Amran Waly's knowledge is related to the duality of religious understanding, namely the understanding of the *external* (*zâhir*) and internal (*bâtin*). In Islam, the external and internal traditions have two extreme poles, but in the middle there is also a moderate pole. The extreme right group (external, zâhiriyah)

completely denies internal understanding and only focuses on logical ideas from the Qur'an. The extreme left group (*bâtiniyab*) is also the opposite when it denies the external dimension in the Qur'an and focuses more on the mystical dimension in religion. They have developed into a group of internal practitioners who only practice the internal but abandon the sharia.

Meanwhile, the moderate pole is the Sufis who understand the Qur'an (religion) from two perspectives at once, namely the external (general, *zâhir*) view and the internal (specific, inner view, *bâtin*). Sheikh Amran Waly recognizes two types of interpretation at once. According to him, *dhamir huwa* which returns to Allah is to state the belief that what is worshiped is the one Allah. Meanwhile, the *dhamir huwa* that returns to the *mazkur*, (*anta*, you as Muhammad) means Insan Kamil. At that time, he saw the form of Allah so that he lost the *rasam* (sense) of being in the Form of Allah (*fana* Muhammad - *Baqa* Allah). For Sheikh Amran Waly, such understanding is like a rope used to reach the essence and *ma'rifat* (A. A. Waly, 2017).

Sheikh Amran Waly adheres to the interpretations of earlier scholars regarding the four dimensions of understanding, which encompass the comprehension of Shari'ah, tarekat (spiritual path), and nature. He elucidates, "*According to the Shari'ah, Allah is God and Muhammad is His servant. According to the tarekat, Allah is the Substance (essence) and Muhammad is the Manifestation (tajalli) of Nature. In the haqîkat, Allah is the Spirit (Nur) and Muhammad is the Body (Mazhar). Ultimately, in the ma'rifat, Allah and Muhammad are unified" (A. A. Waly, 2017).*

Furthermore, Sheikh Amran Waly's understanding of *Dhamir Huwa* in relation to Muhammad, the Insan Kamil (Perfect Human), draws from the thoughts of preceding scholars. Firstly, his ideas are influenced by Sheikh Ibn Arabi's concept of single reality. Ibn Arabi posited that from the perspective of servanthood, there is a distinction between creatures and God. However, from the essence perspective, only the form of God is perceived, not the servant (Siraj, 2021).

Secondly, Sheikh Amran Waly's teachings align with Sheikh Burhanpuri Al Hindi's doctrine of the Seven Dignities (Martabat Tujuh). Within this framework, Muhammad's position as the *mazhar* (manifestation) of Allah occupies the seventh dignity, the dignity of man. This final dignity represents the most perfect state, embodied in the Prophet Muhammad, thus affirming his status as *Khatam an-Nabiyyin* (the Seal of the Prophets) (Demichelis, 2020).

Thirdly, the notion of Insan Kamil, as elaborated by Sheikh Abdul Karim Al-Jili, portrays Muhammad as a reflection of God's essence. Yunasril Ali explains that the perfection of Insan Kamil is essentially due to God's perfect action through Muhammad's essence [*al-Haqiqah al-Muhammadiyah*]. The essence of Muhammad [*Nur Muhammad*] is considered the ideal vessel for God's self-disclosure (*tajalli*) and is regarded as the first creation by Allah. This essence of Muhammad represents the perfection of Insan Kamil, seen by Ibn Arabi as a universal reality [*al-Haqiqah al-Kulliyah*] (Ali, 1997)

In pragmatic theory, the concept of *Dhamir Huwa* as returning to Muhammad representing *Insan* (the perfected human)—according to Sheikh Amran Waly, signifies the

ultimate purification of monotheism, transcending even the existence of Muhammad himself. This understanding, however, cannot be pragmatically validated unless viewed as an integral part of Sheikh Amran Waly's broader philosophical framework (S. A. Waly, 2021b).

Notably, the increasing number of Sheikh Amran Waly's followers highlights a tangible impact on their lives, which is reflected in several transformative changes. These include a heightened eagerness to study and practice religious teachings; diminished interest in debates over politics and economics; increased engagement in spiritual activities such as *dhikr* and religious practice; improved interpersonal morals; enhanced emotional and mental control in dealing with problems; and the ability to embrace patience, surrender, and gratitude when encountering life's difficulties. These shifts underscore a deeper spiritual awakening within his congregation (S. A. Waly, 2021b)

Epistemology of 'Irfânî

The epistemology of 'Irfânî—rooted in Islamic mysticism—focuses on the pursuit of knowledge through inner illumination, spiritual intuition, and direct experiential understanding. This form of knowledge transcends rational intellect (*'aql*) and textual authority (*naql*), emphasizing an intimate connection with divine truths through practices like *dhikr* (remembrance of God) and spiritual purification. Scholars such as Seyyed Hossein Nasr highlight that 'Irfânî knowledge is not merely theoretical but transformative, requiring the seeker to harmonize intellect and spirit (Nasr, 1989).

William C. Chittick, in his exploration of Ibn al-'Arabi's metaphysics, underscores that 'Irfânî epistemology relies on unveiling (*kashf*) and mystical insight as key pathways to understanding ultimate reality (Chittick, 1989). Similarly, Annemarie Schimmel contextualizes this knowledge within the broader framework of Sufism, noting its emphasis on experiential dimensions that allow the seeker to transcend the limits of empirical and rational knowledge (Schimmel, 1975).

In Mehdi Hairi Yazdi's perspective, 'Irfân represents the linguistic articulation of mystical consciousness and the expression of mystical experiences, encompassing both the introverted journey of spiritual ascension and the extroverted process of descent. Efforts have been made to distinguish the position of 'Irfan from philosophy, theology, and religion (*sharia*), emphasizing its unique epistemological framework (Imam et al., 2023). One prominent model of 'Irfân is Ibn Arabi's doctrine of *Wahdah al-Wujud* (the Unity of Being), which perceives the multiplicity of existence as manifestations of a singular, absolute reality (Akbar, 2016).

The epistemology of 'Irfân (Sufi epistemology) can be understood through two distinct yet interconnected frameworks: theoretical Sufism and theorized Sufism. Within the domain of theoretical Sufism, it aligns with broader epistemological traditions in its effort to establish a coherent discourse and valid justification for Sufi knowledge, emphasizing intellectual and academic analysis of Sufi principles. Conversely, in the context of theorized Sufism, epistemology transforms into a practical discourse developed by Sufis to articulate the stages of spiritual progression and the precise methodologies necessary for effective

Sufi practice, ultimately leading to the attainment of *ma'rifah* (gnosis). While theoretical Sufism seeks to rationalize and systematize Sufi concepts from an external perspective, theorized Sufism represents an internal effort by Sufis to document and communicate their mystical experiences and provide structured guidance for navigating the spiritual path. Together, these frameworks offer a comprehensive understanding of Sufi epistemology, bridging academic inquiry and spiritual praxis (Cibro, 2021a) (Cibro, 2021b).

In Irfani's epistemological framework, the understanding of Sufism is analyzed through three distinct contexts: the context of discovery, the context of discourse, and the context of justification. The context of discovery refers to the process of seeking knowledge, encompassing practices such as *mujâhadah* (spiritual struggle), *riyâdhah* (spiritual discipline), learning, sulúk (spiritual journey), as well as the experiences of magâm (spiritual stations) and ahwâl (spiritual states). Sufism within this framework is conceptualized as an active search for understanding. The context of discourse, on the other hand, focuses on the articulation and theoretical discussion of Sufism. It includes the exploration of concepts such as fana (annihilation), baqa (subsistence), hulúl (divine indwelling), ittihâd (unification), wahdah al-wujúd (the unity of existence), and mahabbah (divine love), positioning Sufism as a subject of scholarly and philosophical discourse. Finally, the context of justification pertains to evaluative and classificatory activities within Sufism. This includes categorizing Sufis as *mulhîd* (heretical) or *muwahhîd* (orthodox), distinguishing practitioners into groups such as 'amm (laypeople), khas (the elite), and khawasul khawwas (the spiritual elite), and differentiating Sufism into typologies such as Sunni and Shi'i, or as 'amali (practical), akhlaqi (ethical), falsafi (philosophical), and 'irfâni (gnostic). These assessments underscore the evaluative dimension of Sufism, situating it within broader epistemological and theological frameworks (Cibro, 2021a).

1. Context of Discovery

Sheikh Amran Waly's journey in Sufism began with profound spiritual anxiety, stemming from his inability to internalize knowledge, experience unwavering faith, or savor the spiritual sweetness of worship. These existential concerns, coupled with his dissatisfaction with the practices of the Naqshbandi order—where he encountered a recurring sense of emptiness—propelled his search for deeper spiritual fulfillment.

He observed that knowledge acquired through evidence lacked *tamkin* (a firm embedding in the heart) and remained vulnerable to the influences of the nafs (egoistic desires). To address this, Sheikh Amran Waly emphasized the importance of Sufism as a means of overcoming ananiyah (self-centered existence) and attaining *ma'rifat dzauqi* (experiential knowledge of divine realities). This perspective highlights his focus on the transformative power of Sufism in transcending personal ego and achieving a profound, experiential connection with the Divine. (S. A. Waly, 2021b).

According to Sheikh Amran Waly, the journey toward Allah requires the implementation of three key practices: *khidmat* (service), *hâl* (spiritual states), and *qasad* (intention). Each of these practices involves a transformative process aimed at refining the individual's spiritual character and deepening their connection with the divine.

In practicing khidmat, an individual seeks to discipline their body and soul by overcoming negative tendencies or "*lustful habits*," such as laziness, ignorance, excessive desires, the craving for admiration, and attachment to worldly grandeur. This practice instills humility and selflessness, aligning the individual's actions with divine purposes.

The practice of hal involves a sâlik's (spiritual seeker's) ascent from the station of knowledge (*'ilm*) to that of lived spiritual experience (*hâl*). This progression requires moving beyond theoretical understanding to embodying knowledge through action ('amal), ultimately reaching wisdom (hikmah). Each stage signifies a deeper integration of spiritual principles into the seeker's life.

In practicing *qasad*, the focus shifts to refining the intention behind acts of worship. A salik must transcend self-serving goals such as seeking paradise (*huzhud*) or accumulating rewards, instead orienting their devotion purely toward the love of Allah. This reorientation transforms worship into an expression of unconditional love and submission to the divine, free from ulterior motives. Through these interconnected practices, Sheikh Amran Waly outlines a comprehensive framework for spiritual development that emphasizes self-purification, active embodiment of spiritual truths, and the elevation of one's purpose in worship. (S. A. Waly, 2021b)

Sheikh Amran Waly situates the theological foundation of his teachings on two primary sources: the prophetic hadith, "Whoever practices one knowledge, Allah will grant them knowledge they did not previously know," and the Quranic verse from Surah Al-Kahf (18:65), which states, "And We taught him knowledge from Our presence." These texts underscore the transformative nature of spiritual practice, where the diligent application of known knowledge becomes a pathway to the acquisition of divinely inspired knowledge ("Im ladunni), characterized as a direct bestowal from Allah.

According to Sheikh Amran Waly, the attainment of such profound knowledge is intrinsically linked to the monotheism of Sufism (*tawhid tasanwuf*). This form of monotheism emphasizes a spiritual orientation that transcends the self and aligns completely with the Divine. The knowledge he describes manifests in various ways. It includes the reception of *anwar* (divine lights) and *waridat* (spiritual insights), which illuminate the heart of those who perform acts of devotion without ego or attachment to personal desires. In this state, worship is no longer an act of the self but an expression of divine presence.

Such knowledge also functions as a means of unveiling the metaphysical veil between the servant and Allah, allowing the individual to realize that their very essence and existence are entirely dependent on the Divine. This understanding negates any notion of independent existence, affirming instead that all being relies solely on Allah's sustaining presence. Moreover, the insights derived from this knowledge purify the heart, diminishing attachments to worldly desires and providing protection against the temptations of Satan.

The process of acquiring *'ilm ladunni* is deeply rooted in Sufi practices, which involve a profound reorientation of the will toward Allah. This journey requires the seeker to

focus solely on attaining Allah's pleasure, eliminating self-serving goals such as the pursuit of heavenly rewards or worldly benefits. Instead, the practitioner strives for proximity to Allah, transcending self-centered existence (*ananiyab*) and recognizing the manifestation of Allah's presence within themselves and throughout the universe.

Through this framework, Sheikh Amran Waly presents a vision of knowledge not merely as intellectual comprehension but as a transformative, experiential reality. This knowledge dissolves the boundaries of the self, enabling the seeker to perceive the unity of existence and the omnipresence of the Divine. His teachings highlight the central role of Sufism in fostering such a spiritual metamorphosis, making it a critical path to achieving closeness to Allah.

2. Context of Discoure

In the context of discourse, Sheikh Amran Waly grounds his Sufistic thought in the authoritative texts of classical Sufi scholarship (*mu'tabârah*, recognized as valid and credible). He firmly rejects the concept of *syathahat*, which he defines as the uncontrolled or unrestrained expression of Sufistic ideas that could lead to theological or philosophical misunderstandings. Demonstrating a profound intellectual rigor, Sheikh Amran Waly articulates his divine insights by referencing the works of earlier scholars, avoiding novel interpretations or innovations that might deviate from established Sufi traditions.

Sheikh Amran Waly conveys the inspirations he receives through *waridat* (spiritual influxes) and *anwar ilahiyah* (divine illuminations) using the mediums provided by foundational Sufi texts. Among the key works he draws upon are Shir As-Salikin by Abd Shamad Al-Palimbani, Al-Hikam by Ibn Athaillah Al-Askandari, Tanbih Al-Masyi by Sheikh Abd Ar-Rauf, Jauhar Al-Haqaiq by Syamsuddin Sumatrani, Iqadz Al-Himam by Sheikh Ahmad Ajibah Al-Husni, Tanwir Al-Qulub by Amin Kurdi, and Tanwir Al-Anwar by Muhammad Waly Al-Khalidi. These texts serve not only as vehicles for expressing his Sufistic insights but also as bridges that link contemporary interpretations with the rich legacy of classical Sufism.

A notable example of Sheikh Amran Waly's approach is his engagement with the controversial syathahat, "*Muhammad is Allah*." He does not interpret this statement literally; instead, he situates it within the metaphysical framework developed by Sheikh Abdul Karim Al-Jilli in his seminal work, Insan Kamil. By referring to Al-Jilli's explanation, Sheikh Amran Waly contextualizes such statements within a theological and philosophical discourse that aligns with traditional Sufi metaphysics, thereby mitigating potential misunderstandings.

This approach highlights Sheikh Amran Waly's commitment to preserving the intellectual and spiritual integrity of Sufism. His reliance on authoritative sources and his thoughtful articulation of divine insights demonstrate his dedication to bridging the timeless wisdom of classical Sufism with the spiritual needs of contemporary seekers, ensuring the continuity and relevance of the tradition within the modern context.

3. Context of Justification

In the context of justification, the validity of Sheikh Amran Waly's Sufistic practices and thoughts can be analyzed through three dimensions: the authenticity of spiritual lineage (*sanad*), the integrity of practice (*tarekat*), and the coherence of thought ().

Judging from the *sanad* (spiritual lineage), Sheikh Amran Waly has a strong and credible lineage of knowledge and guidance. His early education in religious knowledge began under the tutelage of his father, followed by further learning from his father's students and colleagues. Complementing this traditional foundation, Sheikh Amran Waly expanded his understanding by engaging with modern educational institutions, including public schools and universities, which enriched his intellectual and spiritual framework.

Within the framework of Sufi orders (*tarekat*), Sheikh Amran Waly's education was shaped by three distinct phases under three influential mentors. In the foundational phase, he was pledged allegiance as a novice (*mubtadi*') by his father, Sheikh Muda Waly, who laid the groundwork for his spiritual journey. In the intermediate phase, focusing on deepening insight and refining Sufi practices, he was guided by Sheikh Zakaria Labai Sati, a prominent figure who honed his understanding and practice of tasawuf and tarekat. Finally, in the advanced phase, often referred to as the "doctoral" stage, Sheikh Amran Waly was appointed as a murshid (spiritual guide) by Sheikh Aidarus ibn Abdul Ghani Al-Kanfari, marking the culmination of his spiritual and intellectual formation.

This structured progression reflects not only the continuity of Sheikh Amran Waly's spiritual lineage but also the meticulous preparation and validation of his authority within the Sufi tradition. By grounding his practices and teachings in an authentic sanad, rigorous training, and a coherent philosophical framework, Sheikh Amran Waly exemplifies a synthesis of traditional Sufism with contemporary intellectual engagement, ensuring its relevance and authenticity in the modern era.

In the context of justification, the validity of Sheikh Amran Waly's Sufi teachings is further corroborated by the support of numerous scholars who have affirmed his spiritual authority. One of the most significant endorsements came from Alaiddin Athory Aidarus Ghany, the murshid of the Naqshbandiyah Darussalam Riau Order. He is the son of Aidarus, the murshid of Sheikh Amran Waly, and the grandson of Abdul Ghani Al-Kanfari (1811-1961 AD), who had previously guided prominent figures such as Sheikh Muda Waly and Sheikh Muhibuddin Waly.

On October 18, 2020, Alaiddin Athory Aidarus Ghany publicly validated the authenticity of Sheikh Amran Waly Al Khalidi's Sufi teachings. He confirmed that Sheikh Amran Waly was indeed appointed as a murshid by his father, Aidarus Ibn Abdul Ghani Al-Kanfari (1926-1989 AD), in 1986. This affirmation not only strengthens the legitimacy of Sheikh Amran Waly's Sufi practice but also underscores the continued recognition of his spiritual lineage within the broader Sufi tradition (Ghany, 2020). Support for Sheikh Amran Waly's teachings was also affirmed by several prominent scholars and religious leaders. On October 15, 2020, Muhammad Bahauddin Ba'lawi, along with KH Zein, Chairman of the Darul Hasyimi Ta'lim Council in East Jakarta, and KH Zein Djarnuzi, Leader of the Raudhah Al Hikam Islamic

Boarding School in Bogor (October 14, 2020), publicly expressed their endorsement. Additionally, Sheikh Dhiyauddin Al Quswandhi, Caretaker of the Nusantara Tasbih Council in Sidoarjo (September 29, 2020), as well as Buya Ahmad Datau, Rohimuddin Al Bantani, and several scholars from Malaysia, also offered their support.

Furthermore, on September 1, 2020, a letter from the Directorate General of Islamic Community Guidance, signed by Dr. H. A. Juraidi, MA, confirmed that the Naqshbandiyah Khalidiyah order introduced by Abuya Amran Waly remains within the boundaries of the *mu'tabarah* orders, adhering to the Ahl al-Sunnah wa al-Jama'ah creed. The letter also recognized key references used by the MPTT (Majelis Pimpinan Tarekat Tasawuf) such as Fusush al-Hikam, Insan Kamil, Sirrus Salikin, and Kasyf al-Ashrar as legitimate and valuable texts for Muslims to study (Islam, 2000).

Moreover, on September 20, 2020, the Islamic Book and Content Review Agency – Indonesian Ulema Council (Lembaga Pentashih Buku dan Konten Keislaman-Majelis Ulama Indonesia, LPBKI-MUI) led by Prof. Endang Soetari, issued an official statement declaring that the book Insan Kamil by Abdul Karim Al-Jilli is a *mu'tabarah* text, fully aligned with the principles of Islamic faith and Sharia. These endorsements from respected institutions and scholars further reinforce the legitimacy and acceptance of Sheikh Amran Waly's teachings within the broader Islamic scholarly community. (LPBKI-MUI, 2020) Thus, in the context of justification, the validity of Sheikh Amran Waly's Sufi teachings and the practices of his order can be firmly affirmed.

CONCLUSION

The statement "Muhammad is Allah" voiced by Sheikh Amran Waly, refers to several key Sufi concepts, including *wahdah al-wujúd* (unity of being) by Ibn Arabi, *fana* and *baqa* (annihilation and subsistence) by Abu Yazid Al-Busthami, *Insan Kamil* (The Perfect Human) by Sheikh Abdul Karim Al-Jilli, and the Seven Stages (Martabat Tujuh) by Sheikh Burhanpuri. Sheikh Amran Waly seeks to introduce the "science of reality" by returning the original essence of Muhammad to Allah, asserting that the existence of Muhammad is nonexistent and that only the existence of Allah remains. This understanding is rooted in two key points: first, that Muhammad has become annihilated (fana), leaving only Allah's presence; and second, that the purpose is to remove all forms of existence other than Allah (including the universe, the existence of Muhammad, and the self) from the heart of the seeker, so that only Allah remains. In the Sufi path, this understanding is closely related to the concepts of *rabithab* (spiritual connection), *suluk* (spiritual journey), and *tawajuh* (spiritual focus).

The interpretation of "Muhammad is Allah" can be explained in several ways. First, linguistically (*balaghah*), it can be understood as a metaphor comparing certain attributes of Allah with those of Muhammad. Second, from an esoteric exegesis perspective, it can be seen as an alternative to the outward exegesis (tafsir *zahir*), where the exoteric (*tafsir bil ma'thur* and *tafsir bir ra'yi*) is complemented by the deeper, inward interpretation. In terms of Sharia, Sufis believe in the exoteric interpretation, "*Say, Muhammad is the One and Only*

Allah." However, in their esoteric understanding, they also accept the interpretation of Al-Jilli: "Say, Muhammad, you (the Perfect Human) are the One and Only Allah."

The understanding of "Muhammad is Allah" can also be traced through the epistemology of 'irfâni (gnosticism). From the context of discourse, Sheikh Amran Waly pursued the Sufi path in a legally formal manner through the processes of *sulúk* (spiritual journey), *takziat nafs* (purification of the soul), and *khalwat* (seclusion). He was initiated into the order by Sheikh Muhammad Waly Al-Khalidi, further deepened his knowledge of Sufism, spiritual teachings, and the science of reality under the guidance of Sheikh Zakaria Labai Sati, and received spiritual leadership (khilafah) from Sheikh Al-Aidarus Al-Kanfari. In terms of discourse, Sheikh Amran Waly is able to articulate the Sufi understanding he has attained through direct experience (*dzanqi*), making it accessible to the wider public. He references classical Sufi texts to communicate his spiritual vision.

In the context of justification, Sheikh Amran Waly's Sufi understanding is rooted in the reality of tauhid *dzauqi* (experiential monotheism) and is supported by a strong theological foundation. He strengthens his arguments by comparing his gnostic findings with authoritative texts such as Manazil As-Sairin, Al-Hikam, and Insan Kamil. These texts have been officially recognized as mu'tabarah (legitimate and reliable) by the Indonesian Ulema Council (MUI) and the Ministry of Religious Affairs, as confirmed by official letters: Letter Number 306/LPBKI-MUI/IX/2020 dated September 20, 2020, and Letter Number 403/Dt.III.III/HM.01/08/2020 dated September 1, 2020.

Ultimately, the interpretation of Dhamir Huwa and the polemic surrounding the tafsir "Muhammad is Allah" must be understood within the framework of bathini interpretation (tafsir 'irfani), which complements zahir interpretation—encompassing both bayan and logical analysis. This suggests that Dhamir Huwa and Insan Kamil are not isolated concepts but rather extensions and refinements of Ahlussunnah wal Jama'ah theology, viewed through the lens of Sufi monotheism and mystical thought.

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