

Everything is in his knowledge. Nothing exists beyond his reach and control. He knows inexplicable of the self of the man.
Everything Belongs to Allah

”لِلّٰهِ مَا فِي السَّمٰوٰتِ وَمَا فِي الْاَرْضِ“

”To Allah alone belong all that is in the heavens and all that is in the earth.“

Here Allah reminds us that every single thing in all of creation belongs only to Him. Everything belongs to Allah completely and it belongs only to Him.

Account for Outer and Inner Actions

”وَ اِنْ تَبَدَّوْا مَا فِيْ اَنْفُسِكُمْ اَوْ تَخْفَوْا يَحْسِبْكُمْ بِسْمِ اللّٰهِ“

”If you disclose what is within yourselves or you conceal it, Allah will call you to account for it“.

The scholars say that what Allah means here by what is "within yourselves" are the thoughts that you have in your mind. So in this part of the ayah Allah is saying that for all of the thoughts that are in your mind, it does not matter if you disclose these thoughts with your words or you disclose them with your actions or instead if you keep them hidden to yourself, Allah will still take you to account for all of them. Allah will hold you accountable for all that you show and even all that you keep secret. So we see from this ayah that Allah will hold us to account even for the thoughts that are in our minds. Now when this ayah was first revealed it troubled the Companions of the Prophet (S.A.W). So they went to the Prophet (S.A.W) and told him (S.A.W) that Allah had given them a burden that is more than they can bear. They said that they are able to control the actions that they do, but they are often not able to control the thoughts that they have. Sometimes thoughts come into their minds that they do not like and they do not want Allah to take them to account for those thoughts. So after the Suhaba (ra) went and complained to the Prophet (S.A.W), Allah then revealed the ayah where He said:

”لَا يَكْتَلِفُ اللّٰهُ نَفْسًا اِلَّا وُسْعَهَا“

”Allah does not burden a soul more than it can bear.“

One of the meanings of this ayah was that a Muslim would not be held accountable for those thoughts that come to his mind