

(Matt. 12:31) - Both the Old and New Testaments make clear statements regarding the blessedness of the Lord God forgiving us of our sins (Exod. 34:6-7; Psa. 86:5; 103:3; Dan. 9:9; Micah 7:18-19; Matt. 9:2; Acts 26:18; Rom. 4:7; Heb. 9:12-14,22; 1 John 1:9; 2:12). However, forgiveness is not an arbitrary act of God, but one based upon Christ Jesus and His justice-satisfying death on the cross (Acts 5:31; 13:38; Eph. 1:7; 4:32; Col. 1:14; 2:13). The only ground upon which God forgives sinners is the blood of Jesus Christ (1 Pet. 1:18-19). The "blood" speaks of His death which resulted in righteousness that enabled the Lord God to forgive us our sins while retaining His glory and honor. The Apostle Paul stated this in Romans 4:6-8 as he quoted Psalm 32:1-2 where David, wrote concerning the forgiveness of iniquities - *"Even as David also describeth the blessedness of the man, unto whom God imputeth righteousness without works, Saying, Blessed are they whose iniquities are forgiven, and whose sins are covered. Blessed is the man to whom the Lord will not impute sin (Rom. 4:6-8).* Here we see that the forgiveness of sins by the blood of Jesus Christ is a matter of the Lord God not imputing our sins to us but imputing them to Christ Who paid the debt for all our sins by His death (Psa. 130:3-4; 2 Cor. 5:19-21). In our text, Christ stated that **"ALL MANNER OF SIN AND BLASPHEMY SHALL BE FORGIVEN UNTO MEN"** - *"Blasphemy"* is defiant irreverence evidenced by unbelief of God's Gospel and intentionally speaking evil of and mocking the Lord (John 10:33; Rev. 13:6). *"Sin"* here means to miss, or fall short, of the mark of perfection of righteousness that can only be found in and by the Lord Jesus Christ (Rom. 3:23-26).

Christ further said, **"BUT THE BLASPHEMY AGAINST THE HOLY GHOST SHALL NOT BE FORGIVEN UNTO MEN"** - This is where many derive the notion of what some call "the unpardonable or unforgiveable sin." I submit that this phrase can be misleading as it causes many professing believers and even some true believers much legal fear and anxiety. It can give the impression that there is one particular sin that God either cannot or will not forgive, for whatever reason. It has caused many to wonder whether or not they have committed this "unpardonable" sin, even though they are unsure of what it really is. A stock answer from some pastors is, "If you are worried about whether or not you have committed the unpardonable sin, that means you have not committed it." The problem with this is that it is human rationalization rather than clear biblical revelation.

Some have said that the unpardonable sin is unbelief, but this cannot be as even those whom God has given the gift of faith in Christ began life as spiritually dead and totally depraved sinners in unbelief. And even though the tenor of life for God's people is true and sincere faith in Christ, they are still plagued with fleshly thoughts of unbelief (Mark 9:24; 2 Tim. 2:13; Heb. 12:1). Our faith, as it comes from and through us, is yet imperfect. God does forgive the unbelief of His people, and when His people die, by God's grace, they will die in the faith, clinging to Christ for all forgiveness and righteousness (Heb. 11:13). And, as we have seen, the Bible tells us that God is able and willing to pardon (forgive) ALL OUR SIN by the blood of Jesus Christ, not one sin excluded. But does not our text tell us that God will not forgive *"blasphemy against the Holy Ghost"*? Yes, and consider the next verse -

(Matt. 12:32) - **"AND WHOSOEVER SPEAKETH A WORD AGAINST THE SON OF MAN, IT SHALL BE FORGIVEN HIM: BUT WHOSOEVER SPEAKETH AGAINST THE HOLY GHOST, IT SHALL NOT BE FORGIVEN HIM, NEITHER IN THIS WORLD, NEITHER IN THE WORLD TO COME"** - Some interpret this as saying that we can say anything against Christ, *"the Son of Man,"* but we cannot say anything against the third Person of the Holy Trinity, *"the Holy Ghost."* To understand what our Lord means in these verses, we must understand the nature of the work of the Holy Spirit in the salvation of God's elect. The Holy Spirit's work in salvation is to bring sinners to faith in Christ and repentance of dead works and idolatry. It is His sovereign and irresistible work

to empower the Gospel in the new birth, imparting spiritual life where He gives us a new heart and a new knowledge (Jer. 31:31-34; Ezek. 36:26-27; John 3:3-7; Rom. 1:16-17; 2:28-29). In this birth from above, He shows and convinces us that the only way of forgiveness of sins and attaining righteousness with God is the blood of Jesus Christ and that without Him there is no forgiveness of any sin and no righteousness for our justification before God (Rom. 3:19-20). This is the Lord's point here as He speaks to the unbelieving Pharisees - **WITHOUT CHRIST, THERE IS ABSOLUTELY NO FORGIVENESS OF ANY SIN**, neither in this world nor in the world to come. Those who have heard the Gospel of God's grace in Christ, but who stubbornly and foolishly live and die in unbelief, are guilty of blaspheming the Holy Ghost, and they die in their sins (John 8:21-24). They have no Savior, no High Priest, no blood, and no righteousness. God can only forgive us our sins in and by Christ! All of God's elect begin our lives here on earth speaking against Christ, the Son of God and Son of Man. We all by nature reject the testimony of the Spirit in the Gospel. Remember Saul of Tarsus rejected the message of Christ as preached by the disciples before he himself was converted (ex. Acts 7:51). But Paul was eventually brought to faith in Christ revealing that he was forgiven of all his sins.

(Matt. 12:33) - "EITHER MAKE THE TREE GOOD, AND HIS FRUIT GOOD; OR ELSE MAKE THE TREE CORRUPT, AND HIS FRUIT CORRUPT: FOR THE TREE IS KNOWN BY HIS FRUIT" - The "good" tree here is a sinner saved by God's grace, made "good," not as being perfect within himself, but made "good" as one who is justified by God's grace in the righteousness of Christ and by the work of the Spirit giving him spiritual life and faith in Christ. The "corrupt" tree is a sinner in unbelief seeking to establish his own righteousness before God. The "fruit" of the good tree is faith in Christ which is the testimony and work of the Holy Spirit within him, and this faith works by love to Christ in bringing forth fruit unto God. The "fruit" of the corrupt tree is unbelief, and he works to bring forth fruit unto death (Rom. 7:4-6).

(Matt. 12:34-35) - "O GENERATION OF VIPERS, HOW CAN YE, BEING EVIL, SPEAK GOOD THINGS? FOR OUT OF THE ABUNDANCE OF THE HEART THE MOUTH SPEAKETH" - This refers to the doctrine of the Pharisees, which was their false gospel of salvation by the deeds of the law, and which is evil (Matt. 16:5-12), as opposed to the doctrine of Christ, which is the Gospel of salvation by God's grace in Christ, which is good. **"A GOOD MAN OUT OF THE GOOD TREASURE OF THE HEART BRINGETH FORTH GOOD THINGS: AND AN EVIL MAN OUT OF THE EVIL TREASURE BRINGETH FORTH EVIL THINGS"** - Those who preach and live by false gospels reveal the state of their hearts, which is unbelief and evil. Those who preach and live by the true Gospel reveal the state of their hearts, which is faith in Christ and repentance of dead works, which are good (Prov. 4:23).

(Matt. 12:36-37) - "BUT I SAY UNTO YOU, THAT EVERY IDLE WORD THAT MEN SHALL SPEAK" - Idle words of useless words that have no power to save. The Gospel is the Word of God unto salvation as it is applied to God's people in the power of the Holy Spirit to everyone who believes (Rom. 1:16; 10:13-17). **"THEY SHALL GIVE ACCOUNT THEREOF IN THE DAY OF JUDGMENT"** - This is the judgment of unbelievers before God being judged based on their deeds and found guilty (Rev. 20:11-15). **"FOR BY THY WORDS THOU SHALT BE JUSTIFIED, AND BY THY WORDS THOU SHALT BE CONDEMNED"** - This refers to confession that sinners make before God. Those who confess Christ and Him alone for all salvation will be vindicated and proven to be God's true children, forgiven of all their sins and righteous in Christ. Those who confess their works will be condemned (Matt. 7:21-23).