The Chandogya Upanishad is generally considered one of the earliest Upanishads. We can only guess when it was written, but a good guess would be around the sixth century BCE (e.g., Heraclitus’s era in the Mediterranean). However, the doctrine it expresses probably comes from an earlier period.

*Tat Tvam Asi* (Sanskrit: तत् त्वम् असि or तत्त्वमसि), a Sanskrit sentence, translated variously as "That thou art," "Thou art that," "You are that," or "That you are," is one of the *Mahāvākyas* (Grand Pronouncements) in Vedantic Sanatana Dharma. It originally occurs in the *Chandogya Upanishad* 6.8.7, in the dialogue between Uddalaka and his son Śvetaketu; it appears at the end of a section, and is repeated at the end of the subsequent sections as a refrain. The meaning of this saying is that the Self - in its original, pure, primordial state - is wholly or partially identifiable or identical with the *Ultimate Reality* that is the ground and origin of all phenomena. The *knowledge* that this is so characterizes the experience of *liberation* or *salvation*. (Wikipedia)

6.1.1. Om! There was [a boy named] Svetaetu Aruneya, and his father said to him, "Svetaetu, go live as a seeker of Brahman! Verily, dear boy, in our family there is no one without learning, a brahmin by virtue of [one's] relations, as it were."

2. Having become a pupil at 12 and having studied all the Vedas, he returned [home] at 24, proud, conceited, thinking himself well-schooled. Then his father said to him:

3. "Svetaetu, since you are proud and conceited, dear boy, and consider yourself learned, did you ask for that instruction by which that which is not heard, becomes heard, [that which is] not thought, becomes thought, and [that which is] not known becomes known?"

"But in what manner, sir, is this teaching?"

4. "Just as from a single lump of clay, dear boy, one would know about everything made from clay, the difference being a mere verbal distinction, a name, the reality is only 'clay.'

5. Just as from one lump of copper, dear boy, one would know about everything made from copper, the difference being a mere verbal distinction, a name, the reality is only 'copper.'

6. As from a single nail-scissor, dear boy, one would know about all iron objects, the difference being a mere verbal distinction, a name, the reality is only 'iron,' this is that teaching, dear boy."

7. "Indeed, those worthy men did not know this, for if they had known it why did they not tell me? Sir, please tell it to me."

"Certainly, dear boy," he replied.

6.2.1. "In the beginning, dear boy, this world was Being--One only, without a second. To be sure, some say that in the beginning this world was only non-Being, one only without a second, and that from that non-Being Being was born.

2. "But, dear boy, how could this be?" he said, "how could Being be produced from non-Being? In the beginning there was Being alone, one only, without a second."
[After this preliminary discourse on the nature of Brahman as that which is the source of all other things, we come back in the ninth chapter of book six, where Svetaketu's father, Uddalaka, talks of the relationship between Brahman and the individual human being.]

1. "As bees, dear boy, produce honey by gathering together the nectars from the flowering trees in every direction, those nectars become one single honey.

2. And just as those nectars do not get the idea 'I am the nectar of this tree, I am the nectar of that tree,' indeed in the very same way, dear boy, all these beings, having sprung from Being, do not know 'We have sprung from Being.'

3. Whatever they are in this world--tiger, lion, wolf, bear, worm, flying insect, biting insect, or mosquito--that they become.

4. That which is the finest essence, the whole universe has That as its soul. That is Reality, That is the Self, and That is you, Svetaketu!"

"O Blessed One, instruct me further."

"Certainly, dear boy," he replied.

6.10.1. "As these rivers flow, dear boy, the eastern ones to the east, the western ones to the west, they go from the sea to the sea alone, they become the sea itself. Just as there they do not know 'I am this one, I am that one...'

2. In the same way, dear boy, all these beings, although they have come from Being, do not know 'We have come from Being.' [Whatever] they are in this world--tiger, lion, wolf, bear, worm, flying insect, biting insect, or mosquito--that they become.

3. That which is the finest essence, the whole universe has That as its soul. That is Reality, That is the Self, and That is you, Svetaketu!"

"O Blessed One, instruct me further."

"Certainly, dear boy," he replied.

6.12.1. "Bring a fig from over there."

"Here it is, sir."

"Divide it."

"It is divided, sir."

"What do you see there?"

"These rather small seeds, sir."

"Divide one."

"It is divided, sir."

"What do you see?"
"Nothing, sir."

2. "Dear boy," he said to him, "that finest essence which you do not perceive, from this very essence, dear boy, that great fig tree arises.

3. Believe me, dear boy, that which is the finest essence, the whole universe has That as its soul. That is Reality, That is the Self, and That is you, Svetaketu!"

"O Blessed One, instruct me further."

"Certainly, dear boy," he replied.

6.13.1. "Place this salt in water, and in the morning come to me." He did exactly so, and he said to him, "the salt that you put in the water last night, bring it hither. But while he grasped for it he could not find it, since it had completely dissolved.

2. "Take a sip from the edge of it. What is there?"

"Salt."

"Take a sip from the middle. What is there?"

"Salt."

"Take a sip from the far edge. What is there?"

"Salt."

"Set it aside and come to me." And [the boy] did exactly that, [saying] "It is always the same."

He said to him, "Being is indeed truly here, dear boy, but you do not perceive it here.

3. That which is the finest essence, the whole universe has That as its soul. That is Reality, That is the Self, and That is you, Svetaketu!"

"O Blessed One, instruct me further."

"Certainly, dear boy," he replied.

6.14.1. "Just as, dear boy, one might lead a blindfolded man from the land of the Gandharas, and abandon him in an uninhabited place, [he might have] traveled to the east, the north or the south, [but he would not know this], since he had been led blindfolded, and abandoned blindfolded.

2. And just as someone having removed the blindfold would tell him `The Gandharas are in this direction, go in this direction,' That resourceful man, asking the learned in every village, would arrive at the land of the Gandharas. In the same way, in this world a man possessing a teacher knows `I shall not be released until I have [broken the bonds of ignorance], then I will arrive home.'"

3. That which is the finest essence, the whole universe has That as its soul. That is Reality, That is the Self, and That is you, Svetaketu!"...."

Thus Svetaketu understood it from him, thus he understood it.