Tanya, Pt 4, Epistle 14: ... "The L-rd by Wisdom founded earth/land." That is, the foundation of the 'Supernal Land', namely Divine Immanence, and of the nether (land) issues from the flow and radiation from the Supreme Wisdom. ... This radiation and flow is renewed annually by a truly new light. For He, blessed is He, and His Wisdom are one, in an absolute unity and it is called the "light of the blessed Infinite" because there is no limit and no end to the quality and greatness of the light and vitality that flow forth from Him, blessed is He, and from His Wisdom, elevation upon elevation to no end and limit, to the highest heights. Every year there descends and radiates a new and renewed light which never yet shone, from the Supreme Wisdom to the ‘Supernal Land’. For the light of every year withdraws to its source on the eve of every Rosh Hashanah "When the moon is covered." Afterwards, by means of the blowing of the Shofar and of the prayers, a new, supernal light, of a yet higher rank in the sphere of the Supreme Wisdom, is drawn forth to radiate to the ‘Supernal Land’ and them that dwell upon it, i.e. all the upper and lower worlds that receive their vitality from it, that is: from the light of the blessed Infinite, and His Wisdom which is vested in it … . (As is known to the savants of the esoteric science, that every Rosh Hashanah there is the nessirah (= surgical removal), and she receives new, more sublime intellect.) In a very specific way, this takes place every day. More sublime intellect is elicited by every Morning Prayer, and this is not the original intellect that withdrew after the prayer, but a more sublime one.

Rabbi Shneur Zalman of Lyadi, Liqquete Torah on Deuteronomy, folio 58, side b, column b.: The concept of the Shofar is a simple sound … that is unlike speech, which consists of letters drawn from the intellect. ... The simple sound, however, is drawn out of the heart; and the heart is beyond the intellect. Now, the heart has a superficial level and an inner depth. While the superficial level of the heart is beneath the intellect, and receives from it, … the inner depth of the heart is called the ‘upper will’, and does not at all receive or draw from the intellect. Rather, it is beyond the intellect. … Indeed, regarding the inner depth of the heart, the intellect receives from it. … Now, this simple sound of the Shofar is from the inner depths of the heart, as is stated, 'Their heart cries out to the L-rd'. Indeed, the heart’s cry is from its inner depth; ... and it is drawn forth and born on account of the profound concealment of and opposition to the Light of the Face of the blessed Infinite King, which occurs in {the soul’s} descent down {to this world}. On account of this, the cry in one’s soul to G-d becomes overpowering, and the inner depth of the heart ... towards G-d, beyond the intellect, is revealed. This is the level of 'extra intensity of the penitent. Indeed, the Rabbis stated that perfect saints are unable to stand at the place {of penitents}. For it is specifically on account of the hiddenness that the cry increases. And indeed, this is the ultimate purpose of the souls’ descent into bodies: to make saints into penitents. For as long as they were in Paradise, they all were saints, basking in the rays of the Divine Presence. This is what saints do: their worship is with the intellect .... Afterwards, upon their descent into a body and an animating/animal soul they turn into the level of penitents, ... for there is something that hides and obscures; and on account of this the cry is overpowering, with the inner depth of the heart.

Ibid. folio 42, side a, column 2: ... On Rosh Hashanah new Intellect is created ... Therefore ... there is a nullification of one’s will, that is: a nullification of the essence of one’s self, on account of awe/fear. The level of love is not applicable. However, during the 10 days of penitence/return, it is said that ‘The L-rd appears to me from afar’, for the level of love becomes revealed due to distance, for the light is not as revealed.
Ibid. folio 68, side b, columns 1-2: When one neglects a ‘positive commandment’ ('Thou shalt'), one causes a lack and prevention: the revealed light of Divine reciprocity, also called the 'lesser love', which comes about through contemplation, does not shine upon him. However, when one transgresses by doing a forbidden act ('Thou shalt not'), he prevents and causes a lack of the higher light. The higher light, which is instinctive – the divine help to his own love from below – cannot take hold in his soul … for he has already been sung, as in a slingshot, to a great distance. … Therefore, … when he transgressed a negative commandment ('Thou shalt not'), in which case he made a defect in and a prevention of the light and awakening from upon high, even if he arouses himself from below, the upper love will no longer contribute is power. However … on Yom Kippur the divine Inner Will is aroused, and then He bears sin, moves beyond transgression, and cleanses. Sin has no relevance.

Ibid. folio 71, side a, column 2: The high priest’s entry into the holy of holies arouses the same upon high: the divine Intellects {lit.: ‘Father and Mother’} receive from the Transcendent, literally the Infinite, by means of which all defects are filled in, for ‘You are the perfection/completeness of all’.