



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

December 31, 2020

Ram Mukunda
President and Chief Executive Officer
India Globalization Capital, Inc.
10224 Falls Road
Potomac, Maryland 20854

Re: India Globalization Capital, Inc.
Registration Statement on Form S-3
Filed December 23, 2020
File No. 333-251654

Dear Mr. Mukunda:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services