

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

DIVISION OF CORPORATION FINANCE

April 19, 2024

Ram Mukunda President and Chief Executive Officer IGC Pharma, Inc. 10224 Falls Road Potomac, Maryland 20854

> Re: IGC Pharma, Inc. Registration Statement on Form S-3 Filed April 18, 2024 File No. 333-278775

Dear Ram 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 Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Spencer G. Feldman, Esq.