



DIVISION OF  
CORPORATION FINANCE

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

November 7, 2011

Via Facsimile

Mr. John B. Selvaraj  
Principal Accounting Officer  
India Globalization Capital, Inc.  
4336 Montgomery Ave.  
Bethesda, Maryland 20814

**RE: India Globalization Capital, Inc.**  
**Form 10-K for the Year Ended March 31, 2011**  
**Filed July 14, 2011**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed August 1, 2011**  
**File No. 1-32830**

Dear Mr. Selvaraj:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief