



DIVISION OF  
CORPORATION FINANCE

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

June 20, 2017

Deep Kalra  
Group Chairman and Group CEO  
MakeMyTrip Limited  
Tower A, SP Infocity, 243,  
Udyog Vihar, Phase 1  
Gurgaon, Haryana 122016, India

**Re: MakeMyTrip Limited  
Form 20-F for Fiscal Year Ended March 31, 2016  
Filed June 14, 2016  
File No. 001-34837**

Dear Mr. Kalra:

We have reviewed your May 11, 2017 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our April 28, 2017 letter.

Results of Operations

Fiscal Year 2016 Compared to Fiscal Year 2015, page 69

Marketing and Sales Promotion Expenses, page 70

1. Please revise your discussion of marketing and sales promotion expenses to include a detailed description of the different types of customer acquisition and inducement programs similar to the description included in your response to our previous comment 1. Please quantify the amounts associated with these programs and where they are included in your financial statements. Further, given the material increase in the amounts associated with these programs, both on an absolute basis and as a percent of revenue, please include a

Deep Kalra  
MakeMyTrip Limited  
June 20, 2017  
Page 2

discussion that provides insights regarding the facts and circumstances leading to period to period changes therein.

You may contact Amy Geddes at 202-551-3304 or Andrew Mew at 202-551-3377 if you have questions regarding comments on the financial statements and related matters. Please contact me at 202-551-3380 with any other questions.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure