



DIVISION OF  
CORPORATION FINANCE

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

December 6, 2023

Nikhil Kalghatgi  
Principal Executive Officer and Director  
Investcorp India Acquisition Corp  
Century Yard, Cricket Square  
Elgin Avenue  
PO Box 1111  
George Town  
Grand Cayman, Cayman Islands KY1-1102

**Re: Investcorp India Acquisition Corp**  
**Form 10-K for the year ended December 31, 2022**  
**Filed April 17, 2023**  
**Form 10-Q for the interim period ending June 30, 2023**  
**Filed August 17, 2023**  
**File No. 001-41383**

Dear Nikhil Kalghatgi:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction