CEMTREX, INC.

276 Greenpoint Ave Bld. 8 Suite 208 Brooklyn, NY 11222 Phone: (631) 756-9116

April 23, 2020

THE UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Attn: Tom Jones Division of Corporation Finance Mail Stop 7010 100 F. Street NE Washington, D.C. 20549-7010

Re: Cemtrex, Inc.

Registration Statement on Form S-1

File No. 333-237720

Dear Mr. Jones:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Cemtrex, Inc. (the "Company") hereby requests acceleration of the effective date of its Registration Statement on Form S-1 to 4:00 PM Eastern Standard Time on Monday, April 27, 2020, or as soon thereafter as is practicable.

By: /s/ Aron Govil

Aron Govil Chief Financial Officer