## VIA EDGAR

Geoff Kruczek Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, D.C. 20549

## Re: <u>Request to Withdraw the Registration Statement on Form S-1 Registration Number 333-262753</u>

Ladies and Gentlemen:

On February 15, 2022, Cemtrex, Inc., a Delaware corporation (the '**Company**'), filed a Registration Statement on Form S-1 (together with the amendments and exhibits thereto, the "**Registration Statement**") with the Securities and Exchange Commission (the '**Commission**").

Pursuant to Rule 477 under the Securities Act of 1933, as amended (the "Act"), the Company hereby applies for the withdrawal of the Registration Statement and requests that the Commission consent thereto.

The Company has determined at this time not to proceed with the offering as a result of comments received from the Commission and requests that the Commission consent to this application on the grounds that withdrawal of the Registration Statement is consistent with the public interest and the protection of investors, as contemplated by paragraph (a) of Rule 477. No securities were sold under the Registration Statement.

It is our understanding that this application for withdrawal of the Registration Statement will be deemed granted as of the date that it is filed with the Commission unless, within fifteen days after such date, the Company receives notice from the Commission that this application will not be granted.

In accordance with Rule 457(p) of the Securities Act, the Registrant requests that all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use.

If you have any questions regarding this letter, please contact the Company's legal counsel, Scott Doney, Esq. of The Doney Law Firm at 702-982-5686.

Very truly yours,

By: /s/ Saagar Govil

Saagar Govil Chief Executive Officer