

CALENDAR 2020

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Our Services

- ▶ Registrations
- ▶ Business & Loan Consultancy
- ▶ Project Report
- ▶ Tax Filing & Compliance
- ▶ Techno Economic Viability (TEV) Study
- ▶ Lenders Independent Engineer (LIE)
- ▶ Amalgamation Mergers and Acquisitions
- ▶ Valuation of Tangible & Intangible Assets
- ▶ Structural Audit
- ▶ Actuarial Valuation
- ▶ Restructuring of sick units
- ▶ Formulation of rehabilitation package

DUE DATE
CALENDAR

KUBERA ADVICE
DIRECTOR - CA NITIN HARGUDE

YARDI PRABHU
Consultants & Valuers Pvt. Ltd.

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INCOME TAX

Due Date	Particulars	Challan/Form No
07-Jan-2020	Deposit of TDS or TCS	ITNS-281
07-Jan-2020	Deposit of TDS in special cases	ITNS-281
15-Jan-2020	Quarterly statement of TCS	27EQ
14-Jan-2020	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
30-Jan-2020	Issuance of quarterly TCS certificate	27D
30-Jan-2020	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC
31-Jan-2020	Quarterly return by banking company/public company/co-operative society regarding non-deduction of tax at source	26QAA
31-Jan-2020	Quarterly statement of TDS in case of all deductors	24Q/26Q/27Q

EPF & ESI Act

Due Date	Particulars
15-Jan-2020	Deposit of EPF & ESI Contribution

GST

Due Date	Particulars	Challan/Form No
11-Jan-2020	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50 Crores)	GSTR-1
18-Jan-2020	Return by Composition taxable person for the previous Quarter.	CMP-08
20-Jan-2020	Monthly Consolidated Return for the previous Month	GSTR-3B
31-Jan-2020	Quarterly Statement of Outward Supply (Turnover up to Rs. 1.50 Crores)	GSTR-1

Last day of Month - Due Date for Payment and e-return filing of Monthly PTRC.

Professional Tax Slab Rates

For Male Employees		For Female Employees	
Salary Upto Rs. 7,500/-	NIL	Salary Upto Rs. 10,000/-	NIL
Rs. 7501/- To 10,000/-	Rs. 175/- P.M.	-	-
Rs. 10,001 & Above	Rs. 200/ P.M. except for February @ Rs. 300/- OR Rs. 2500/- P.A.	Rs. 10,000/- & Above	Rs. 200/- P.M. except for February @ Rs. 300/- or Rs. 2500/- P.A.

JANUARY 2020

MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
		01	02	03	04	05	06	07	08	09	10	11	12
13	14	15	16	17	18	19	20	21	22	23	24	25	26
27	28	29	30	31									

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INCOME TAX

Due Date	Particulars	Challan/Form No
07-Feb-2020	Deposit of tax deducted or collected at source.	ITNS-281
14-Feb-2020	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
15-Feb-2020	Issuance of (non-salary)TDS certificate by all deductors	16A

EPF & ESI Act

Due Date	Particulars
15-Feb-2020	Deposit of EPF & ESI Contribution

GST

Due Date	Particulars	Challan/Form No
11 -Feb-2020	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50 Crores)	GSTR-1
20-Feb-2020	Monthly Consolidated Return for the previous Month	GSTR-3B

Last day of Month - Due Date for Payment and e-return filing of Monthly PTRC.

Deductions u/S 80C

- PPF
 - EPF
 - NMF
 - ELSS
 - NPS
 - SCSS
 - School Fees
- Home Loan Repayment
 - Sukanya Samriddhi
 - Notified Bonds
 - Approved Superannuation Fund
 - Life Insurance Premium
 - 5 Year Bank FD

80D Health Insurance Premium

- **Medical Expendi** incurred on senior/ very senior citizen (where no mediclaim policy is in force) 50000 /-
- Expenses on preventive **Health Checkup** Rs. 5000
- **Interest on Education Loan**
- **Donation** to institutions registered under section 80G

FEBRUARY

MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
					01	02	03	04	05	06	07	08	09
10	11	12	13	14	15	16		18	19	20	21	22	23
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INCOME TAX

Due Date	Particulars	Challan/Form No
01-Mar-2020	Furnishing of challan-cum statement in respect of TDS under section -IA/IB	26QB/26QC
07-Mar-2020	Deposit of tax deducted or collected at	ITNS-281
15-Mar-2020	Last instalment of advance income tax	ITNS-280
16-Mar-2020	Issuance of TDS certificate for tax deducted under section -IA/IB	16B/16C
30-Mar-2020	Furnishing of challan-cum-statement in respect of TDS under section -IA/IB	26QB/26QC

EPF & ESI Act

Due Date	Particulars
15-Mar-2020	Deposit of EPF & ESI Contribution

GST

Due Date	Particulars	Challan/Form No
11-Mar-2020	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50	GSTR-1
20-Mar-2020	Monthly Consolidated Return for the previous Month	GSTR-3B

Last day of Month - Due Date for Payment and e-return filing of Monthly PTRC.

Tax Rates for Assessment year -20

(1) where the total income does not exceed Rs. 2,50,000	Nil
(2) where the total income exceeds Rs 2,50,000 but does not exceed Rs. 5,00,000	5 per cent of the amount by which the total income exceeds Rs. 2,50,000;
(3) where the total income exceeds Rs 5,00,000 but does not exceed Rs. 10,00,000	Rs. 12,500 plus 20 per cent of the amount by which the total income exceeds Rs. 5,00,000
(4) where the total income exceed Rs. 10,00,000	Rs. 1,12,500 plus 30 per cent of the amount by which the total income exceeds Rs. 10,00,000

MARCH 2020

MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
						01	02	03	04	05	06	07	08
09	10	11	12	13	14	15	16		18	19	20	21	22
23	24	25	26	27	28	29	30	17					

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INCOME TAX

Due Date	Particulars	Challan/Form No
07-Apr-2020	Deposit of TDS/TCS	ITNS 281
14-Apr-2020	Issuance of TDS certificate for tax deducted under section -IA/IB	16B/16C
30-Apr-2020	Furnishing of challan-cum-statement in respect of TDS under section -IA/IB	26QB/26QC
30-Apr-2020	Deposit of TDS	ITNS-281
30-Apr-2020	Deposit tax deducted at source in special	ITNS-281
30-Apr-2020	PAN related informa	61

EPF & ESI

Due Date	Particulars
15-Apr-20	Deposit of EPF & ESI Contribution

Due Date	Particulars	Challan/Form No
11-Apr-2020	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50	GSTR-1
18-Apr-2020	Return by Composition taxable person for the previous Quar	CMP-08
20-Apr-2020	Monthly Consolidated Return for the previous	GSTR-3B
30-Apr-2020	Statement of Outward Supply (Turnover up to Rs. 1.50	GSTR-1

Last day of Month - Due Date for Payment and e-return filing of Monthly PTRC.

GST - Increase in Basic exemption or Threshold

Particulars	Pre-Amendment		Post-Amendment	
	Turnover	Required to be Registered	Turnover	Required to be Registered
Supplier of	Upto Rs. 20 Lakhs	NO	Upto Rs. 20 Lakhs	NO
Supplier of	Above Rs. 20 Lakhs	YES	Upto Rs. 40 Lakhs	NO
Supplier of Ser	Upto Rs. 20 Lakhs	NO	Upto Rs. 20 Lakhs	NO
Supplier of Ser	Above Rs. 20 Lakhs	YES	Above Rs. 20 Lakhs	YES

APRIL 2020

MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
		01	02	03	04	05	06	07	08	09	10	11	12
13	14	15	16	17	18	19	20	21	22	23	24	25	26
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INCOME TAX

Due Date	Particulars	Challan/Form No
07-May-2020	Deposit of TDS/TCS	ITNS-281
15-May-2020	Quarterly statement of TCS	27EQ
15-May-2020	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
30-May-2020	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC
30-May-2020	Issuance of quarterly TCS certificate	27D
30-May-2020	Statement as per section 285 read with rule 114DA	49C
31-May-2020	Quarterly return by banking company/public company/co-operative society regarding non-deduction of tax at source	24Q/26Q/27Q
31-May-2020	Application for PAN	49A/49AA
31-May-2020	Statement of reportable account under section 285BA	61B

EPF & ESI Act

Due Date	Particulars
15-May-2020	Deposit of EPF & ESI Contribution

GST

Pre-Amendment		Post-Amendment	
Due Date	Challan/Form No	Due Date	Challan/Form No
11-May-2020	GSTR-1		
20-May-2020	GSTR-3B		

30/05/2020 - Last Date for Enrollment for PTEC.

Last day of Month - Due Date for Payment and e-return filing of Monthly PTRC.

Details of ITR

S.No.	ITR	Description	Online	Offline
1	ITR 1	For Individuals having Income from Salaries, one house property, other sources (Interest etc.) and having total income upto Rs.50 lakh	Yes	Yes
2	ITR 2	For Individuals and HUFs not carrying out business or profession under any proprietor	No	Yes
3	ITR 3	For individuals and HUFs having income from a proprietary business or profes	No	Yes
4	ITR 4	For presumptive income from Business & Profes	Yes	Yes
5	ITR 5	For persons other than,- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7	No	Yes
6	ITR 6	For Companies other than companies claiming exemption under section	No	Yes
7	ITR 7	For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) or 139(4E) or 139(4F)	No	Yes

MAY 2020

MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
			01	02	03	04	05	06	07	08	09	10	
11	12	13	14	15	16	17	18	19	20	21	22	23	24
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INCOME TAX

Due Date	Particulars	Challan/Form No
07-Jun-2020	Deposit of tax deducted or collected at source	ITNS-281
14-Jun-2020	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
15-Jun-2020	Quarterly (non-salary)TDS certificate by all deductors	16A
15-Jun-2020	Issue of salary TDS certificate for FY 2019-20 to employees	16
15-Jun-2020	Deposit of first instalment of advance income-tax by all assessee other than those covered by section 44AD	ITNS-280
29-Jun-2020	Statement as to activities of investment fund	3CEK
30-Jun-2020	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC
30-Jun-2020	Quarterly return by banking company/public company regarding non-deduction of tax at source	26QAA
30-Jun-2020	Securities Transaction Tax	Form 1 / 2
30-Jun-2020	Statement of income distributed by business trust / investment fund	64B/64C

EPF & ESI Act

Due Date	Particulars
15-Jun-2020	Deposit of EPF & ESI Contribution

GST

Pre-Amendment		Post-Amendment	
Due Date	Challan/Form No	Due Date	Challan/Form No
11-Jun-2020	GSTR-1		
20-Jun-2020	GSTR-3B		

30/06/2020 - Last Date for Enrollment for PTEC. Challan No - MTR - 6
Last day of Month - Due Date for Payment and e-return filing of Monthly PTRC.

Penalty for Late Filing of ITR

Due Date to file ITR	Penalty	Conditions
Before 31st August 2020	Not Applicable	Not Applicable
After 31st August 2020 but before 31st December 2020	Rs. 5000/-	If Gross Total Income is more than Rs. 5
After 31st December 2020 but before 31st March 2021	Rs. 10000/-	If Gross Total Income is more than Rs. 5
After 31st August 2020 but before 31st March 2021	Rs. 1000/-	If Gross Total Income is less than Rs. 5

JUNE 2020

MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
01	02	03	04	05	06	07	08	09	10	11	12	13	14
15	16	17	18	19	20	21	22	23	24	25	26	27	28
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INCOME TAX

Due Date	Particulars	Challan/Form No
07-Jul-2020	Deposit of tax deducted or collected at	ITNS-281
07-Jul-2020	Deposit of tax deducted at source in special	ITNS-281
15-Jul-2020	Quarterly statement of TCS	27EQ
15-Jul-2020	Issuance of TDS certificate for tax deducted under section -IA/IB	16C
30-Jul-2020	Issuance of quarterly TCS certifi	27D
30-Jul-2020	Furnishing of challan-cum-statement in respect of TDS under section -IA/IB	26QB/26QC
31-Jul-2020	Filing of Income Tax Return	Form as notified by CBDT
31-Jul-2020	Quarterly return by bank/public company/ -operative society regarding deduction of tax at source	26QAA
31-Jul-2020	Statement relating to scientific research	-
31-Jul-2020	Quarterly Statement of TDS in case of deduc	24Q/26Q/27Q

EPF & ESI Act

Due Date	Particulars
15-Jul-2020	Deposit of EPF & ESI Contribution

GST

Pre-Amendment		Post-Amendment	
Due Date	Challan/Form No	Due Date	Challan/Form No
11-Jul-2020	GSTR-1		
18-Jul-2020	CMP-08		
20-Jul-2020	GSTR-3B		
31-Jul-2020	GSTR-1		

Last day of Month - Due Date for Payment and e-return filing of Monthly PTRC.

31-Jul-2020 - Annual IT Returns in respect of Salary, Business/Professional income(Without Audit), Capital Gain , Other Services

JULY 2020

MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
		01	02	03	04	05	06	07	08	09	10	11	12
13	14	15	16	17	18	19	20	21	22	23	24	25	26
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INCOME TAX

Due Date	Particulars	Challan/Form No
07-Aug-2020	Deposit of tax deducted or collected at	ITNS-281
14-Aug-2020	Issuance of TDS certificate for tax deducted under section -IA/IB	16B/16C
15-Aug-2020	Issue of (non-salary) TDS certificate for Apr 2020 to June 2020	16A
30-Aug-2020	Furnishing of challan-cum-statement in respect of TDS under section -IA/IB	26QB/26QC

EPF & ESI Act

Due Date	Particulars
15-Aug-2020	Deposit of EPF & ESI Contribution

GST

Pre-Amendment		Post-Amendment	
Due Date	Challan/Form No	Due Date	Challan/Form No
11-Aug-2020	GSTR-1		
20-Aug-2020	GSTR-3B		

Last day of Month - Due Date for Payment and e-return filing of Monthly PTRC.

TDS on certain Payments

Section	TDS on	Limit	Rate
194 C	Payment to resident contractors or sub contractors	30,000(per contract) or 1,00,000 P.A.	To Individual/ HUF → 1% To Others → 2%
194 H	Payment of Commission / Brokerage	15,000 P.A.	5%
194 I	Rent paid to resident	180,000 P.A.	Equipment Plant/machinery → 2% Land/ Building →10%
194 IA	Transfer of immovable property other than agriculture land	50 Lacs on per transaction	1%
194 IB	Payment of Rent by individual / HUF	50,000 P.M.	5%
194 J	Fees for Professional / technical service or royalty or remuneration, fees or commission to director of company	30,000 P.A.	10%

AUGUST 2020

MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
					01	02	03	04	05	06	07	08	09
10	11	12	13	14	15	16		18	19	20	21	22	23
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INCOME TAX

Due Date	Particulars	Challan/Form No
07-Sep-2020	Deposit of tax deducted or collected at source	ITNS-281
14-Sep-2020	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
15-Sep-2020	Deposit of advance Income-tax	ITNS-280
30-Sep-2020	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC
30-Sep-2020	Tax Audit of Accounts	3CA OR 3CB & 3CD
30-Sep-2020	Filing of income-tax return	Form as notified by CBDT

EPF & ESI Act

Due Date	Particulars
15-Sep-2020	Deposit of EPF & ESI Contribution

GST

Pre-Amendment		Post-Amendment	
Due Date	Challan/Form No	Due Date	Challan/Form No
11-Sep-2020	GSTR-1		
20-Sep-2020	GSTR-3B		

Last day of Month - Due Date for Payment and e-return filing of Monthly **PTRC**.

30-Sep-2020 - Annual IT Returns in respect of Corporate assessee, non-corporate assessee (audit cases), working partners of firm (audit cases)

Capital Gain

- If immovable property is held for more than 24 months, it is considered as Long Term.
- In Case of movable property, the said period is 36 Months.

Particulars	Tax Rate
Short Term Capital Gain on share transaction on which STT is paid	15%
Long Term Capital Gain on shares > 1 Lac (without indexation)	10%
Long Term Capital Gain	20%

SEPTEMBER 2020

MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
	01	02	03	04	05	06	07	08	09	10	11	12	13
14	15	16	17	18	19	20	21	22	23	24	25	26	27
28	29	30											

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INCOME TAX

Due Date	Particulars	Challan/Form No
07-Oct-2020	Deposit of tax deducted at source	ITNS-281
07-Oct-2020	Deposit of tax deducted at source in special cases	ITNS-281
15-Oct-2020	Quarterly statement of TCS	27EQ
15-Oct-2020	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
30-Oct-2020	Issuance of quarterly TCS certificate	27D
30-Oct-2020	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC
31-Oct-2020	Quarterly statement of TDS in case of all assessees/ deductors	24Q/26Q/27Q
31-Oct-2020	Quarterly return by banking company/public company/co-operative society regarding non-deduction of tax at source	26QAA
31-Oct-2020	PAN related information	6I

EPF & ESI Act

Due Date	Particulars
15-Oct-20	Deposit of EPF & ESI Contribution

Company Law

Due Date	Purpose of Form	Obligation
15-Oct-2020	Appoint of Auditor	File e Form ADT-1 for appointment of Auditor within 15 days of AGM/EGM
30-Oct-2020	Annual Return	File e-form AOC-4/AOC-4 XBRL before 31/10/2020 or within 30 days of AGM whichever is earlier

GST

Pre-Amendment		Post-Amendment	
Due Date	Challan/Form No	Due Date	Challan/Form No
11-Oct-2020	GSTR-1		
18-Oct-2020	CMP-08		
20-Oct-2020	GSTR-3B		
31-Oct-2020	GSTR-1		

Last day of Month - Due Date for Payment and e-return filing of Monthly PTRC.

20/10/2020 Last chance to claim ITC Credit on GST Purchases and expenses made till 31st March 2020 but not claimed in return filed upto March 2020

OCTOBER 2020

MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
			01	02	03	04	05	06	07	08	09	10	11
12	13	14	15	16	17	18	19	20	21	22	23	24	25
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Due Date	Particulars	Challan/Form No
07-Nov-2020	Deposit of tax deducted or collected at	ITNS-281
14-Nov-2020	Issuance of TDS certificate for tax deducted under section -IA/IB	16B/16C
15-Nov-2020	Issue of (non-salary) TDS certificate for July 2020 to Sep 2020	16A
30-Nov-2020	Filing of return of income and obtaining tax audit	3CA/3CB & 3CD
30-Nov-2020	Audit	3CEB
30-Nov-2020	Furnishing of challan-cum-statement in respect of TDS under section -IA/IB	26QB/26QC
30-Nov-2020	Statement of income distributed to be furnished by business	64A

EPF & ESI Act

Due Date	Particulars
15-Nov-2020	Deposit of EPF & ESI Contribution

Company Law

Due Date	Purpose of Form	Obligation
29-Nov-2020	Annual Return	File e-form MGT-7 within 60 days of AGM

GST

Pre-Amendment		Post-Amendment	
Due Date	Challan/Form No	Due Date	Challan/Form No
11-Nov-2020	GSTR-1		
20-Nov-2020	GSTR-3B		

Last day of Month - Due Date for Payment and e-return filing of Monthly PTRC.

Private Companies are exempted from below mentioned sections subject to certain restriction

Chapter/ Section Number in Companies Act,	Chapter/ Section Number in Companies Act,
Chapter I, Section 2(40)	Chapter X, Section 141(3)(g)
Chapter I, Section 2(76)(viii)	Chapter X, Section 143(3)(i)
Chapter IV, Section 43, Section 47	Chapter XI, Section 160
Chapter IV, section 62(1)(a)(i) & section 62(2),	Chapter XI, Section 162
Chapter IV, Section 62(1)(b)	Chapter XII, Section 173(5)
Chapter IV, Section 67	Chapter XII, Section 174(3)
Chapter V, Section 73(2) (a) to (e)	Chapter XII, Section 180
Chapter VII, Section 92(1)(g)	Chapter XII, Section 184(2)
Chapter VII, proviso to Section 92(1)	Chapter XII, Section 185
Chapter VII, Section 101 to Section 107 & Section 109	Chapter XII, second proviso to Section 188(1)
Chapter VII, Section 117(3)(g)	Chapter XIII, Section 196(4) & (5)

NOVEMBER 2020

MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
						01	02	03	04	05	06	07	08
09	10	11	12	13	14	15	16		18	19	20	21	22
23	24	25	26	27	28	29	30						

Our Ser

- ▶ Registrations
- ▶ Business & Loan Consultancy
- ▶ Project Report
- ▶ Tax Filing & Compliance
- ▶ Techno Economic Viability (TEV) Study
- ▶ Lenders Independent Engineer (LIE)
- ▶ Amalgamation Mergers and Acquisitions
- ▶ Valuation of Tangible & Intangible Assets
- ▶ Structural Audit
- ▶ Actuarial Valuation
- ▶ Restructuring of sick units
- ▶ Formulation of rehabilitation package

INCOME TAX

Due Date	Particulars	Challan/Form No
07-Dec-2020	Deposit of tax deducted or collected at	ITNS 281
15-Dec-2020	Instalment of advance tax by all assessees other than those covered by section 44AD	ITNS-280
15-Dec-2020	Issuance of TDS certificate for tax deducted under section -IA/IB	16B/16C
30-Dec-2020	Furnishing of challan-cum-statement in respect of TDS under section -IA/IB	26QB/26QC

EPF & ESI Act

Due Date	Particulars
15-Dec-20	Deposit of EPF & ESI Contribution

GST

Pre-Amendment		Post-Amendment	
Due Date	Challan/Form No	Due Date	Challan/Form No
11-Dec-2020	GSTR-1		
20-Dec-2020	GSTR-3B		

Last day of Month - Due Date for Payment and e-return filing of Monthly **PTRC**.

Cost of Inflation Index applicable for the A.Y. 2018-19 & onwards:

F.Y.	COST INFLATION	F.Y.	COST INFLATION
2001-02	100	2011-12	184
2002-03	105	2012-13	200
2003-04	19	2013-14	220
2004-05	113	2014-15	240
2005-06	117	2015-16	254
2006-07	122	2016-17	264
2007-08	129	2017-18	272
2008-09	137	2018-19	280
2009-10	148	2019-20	289
2010-11	167		

DECEMBER 2020

MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN
	01	02	03	04	05	06	07	08	09	10	11	12	13
14	15	16	17	18	19	20	21	22	23	24	25	26	27
28	29	30	31										