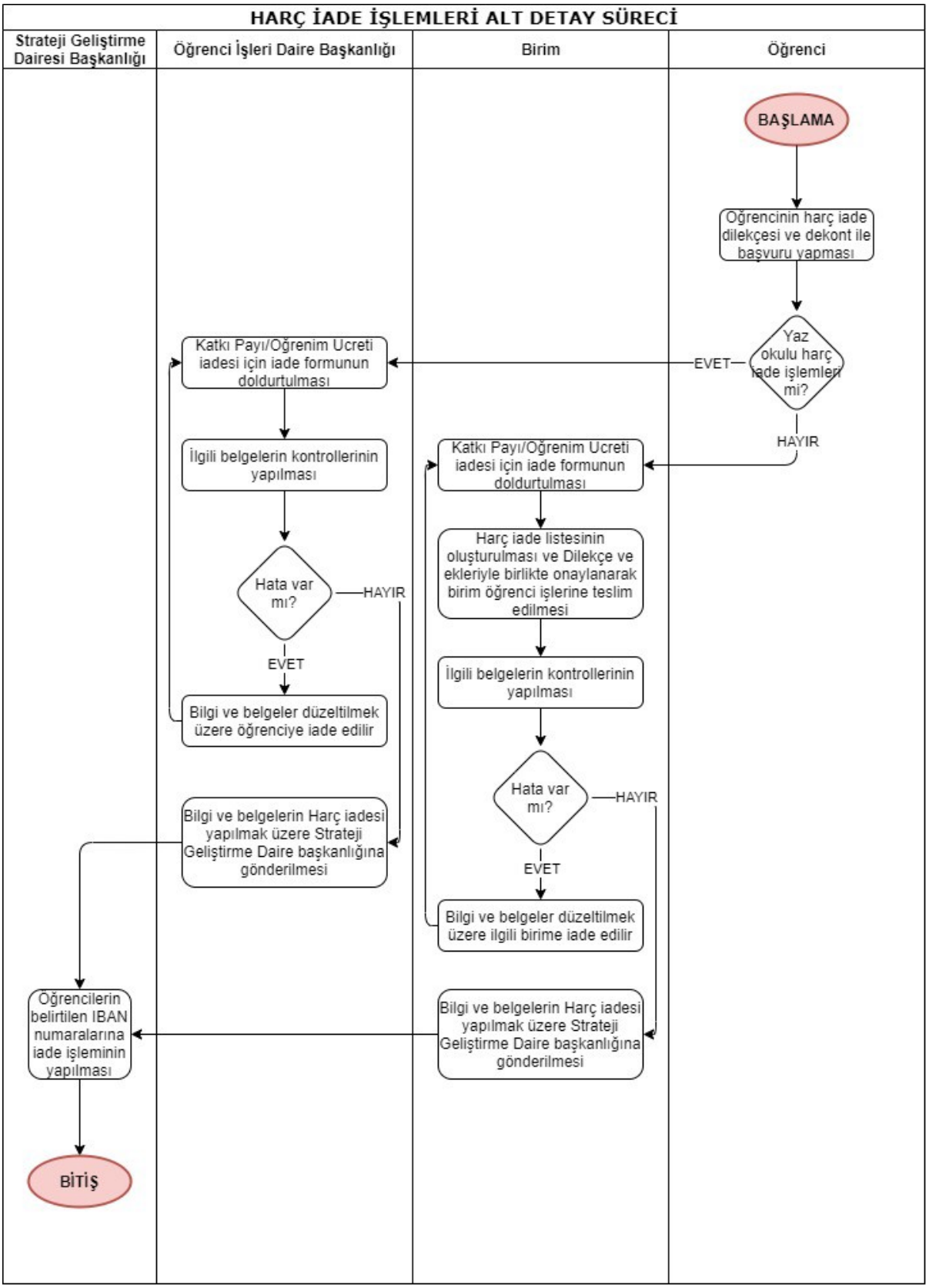HARÇ İADE İŞLEMLERİ ALT DETAY SÜRECİ