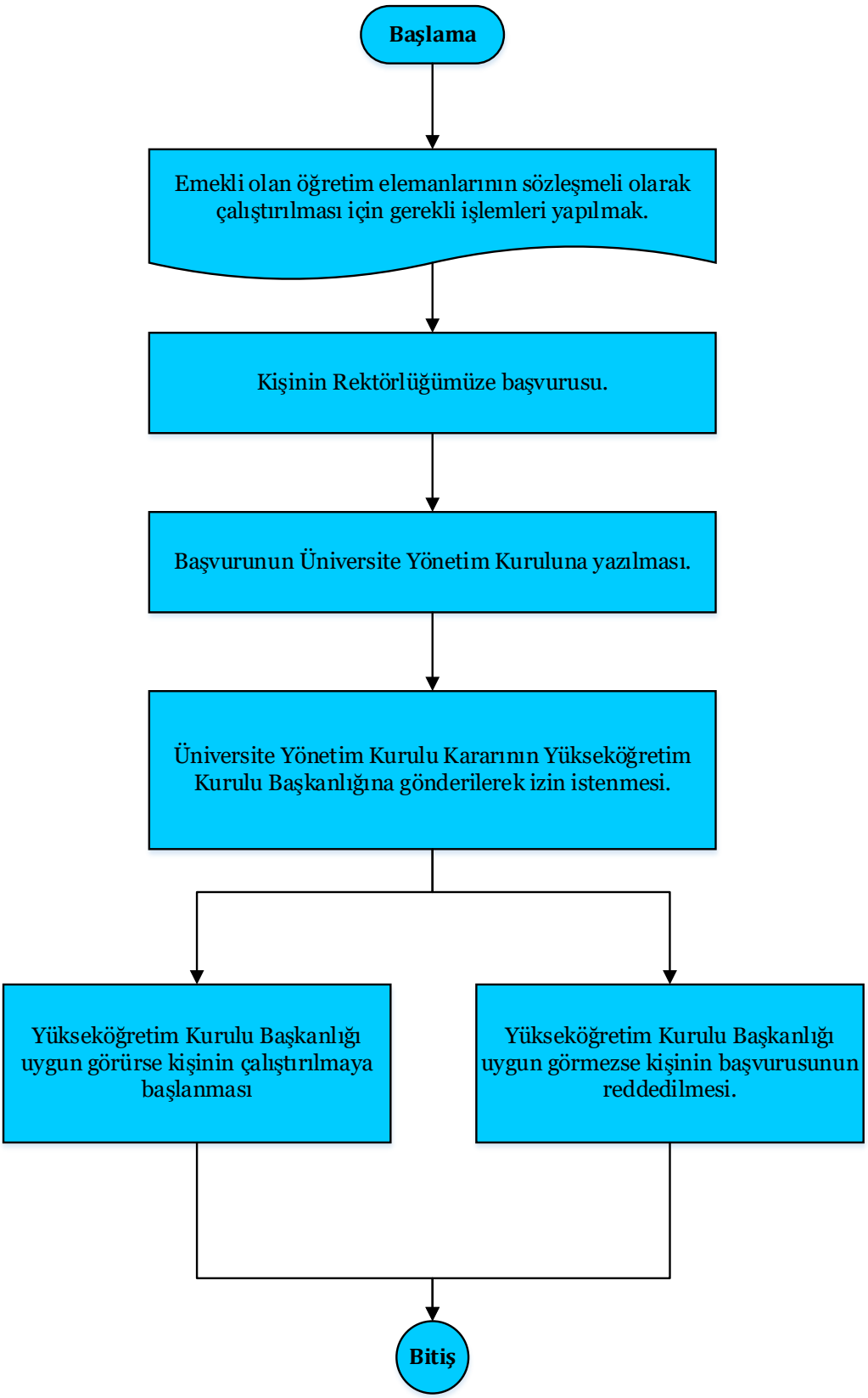2547 SAYILI KANUNUN 60-A,B MADDELERİNE GÖRE İŞLEMLER İŞ AKIŞI