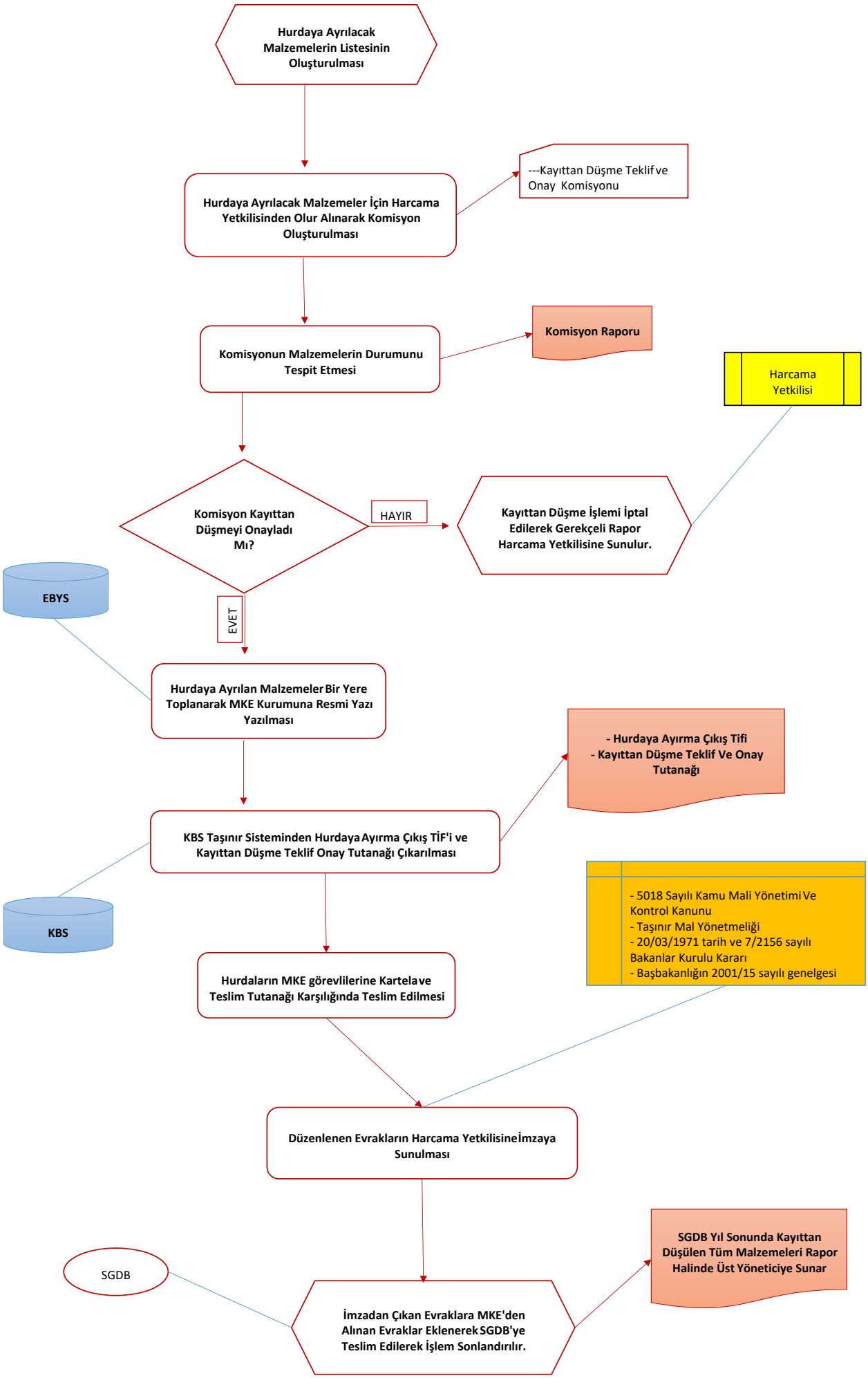TAŞINIR KAYIT İŞLEMLERİ HURDAYA AYIRMA İŞ AKIŞ SÜRECİ