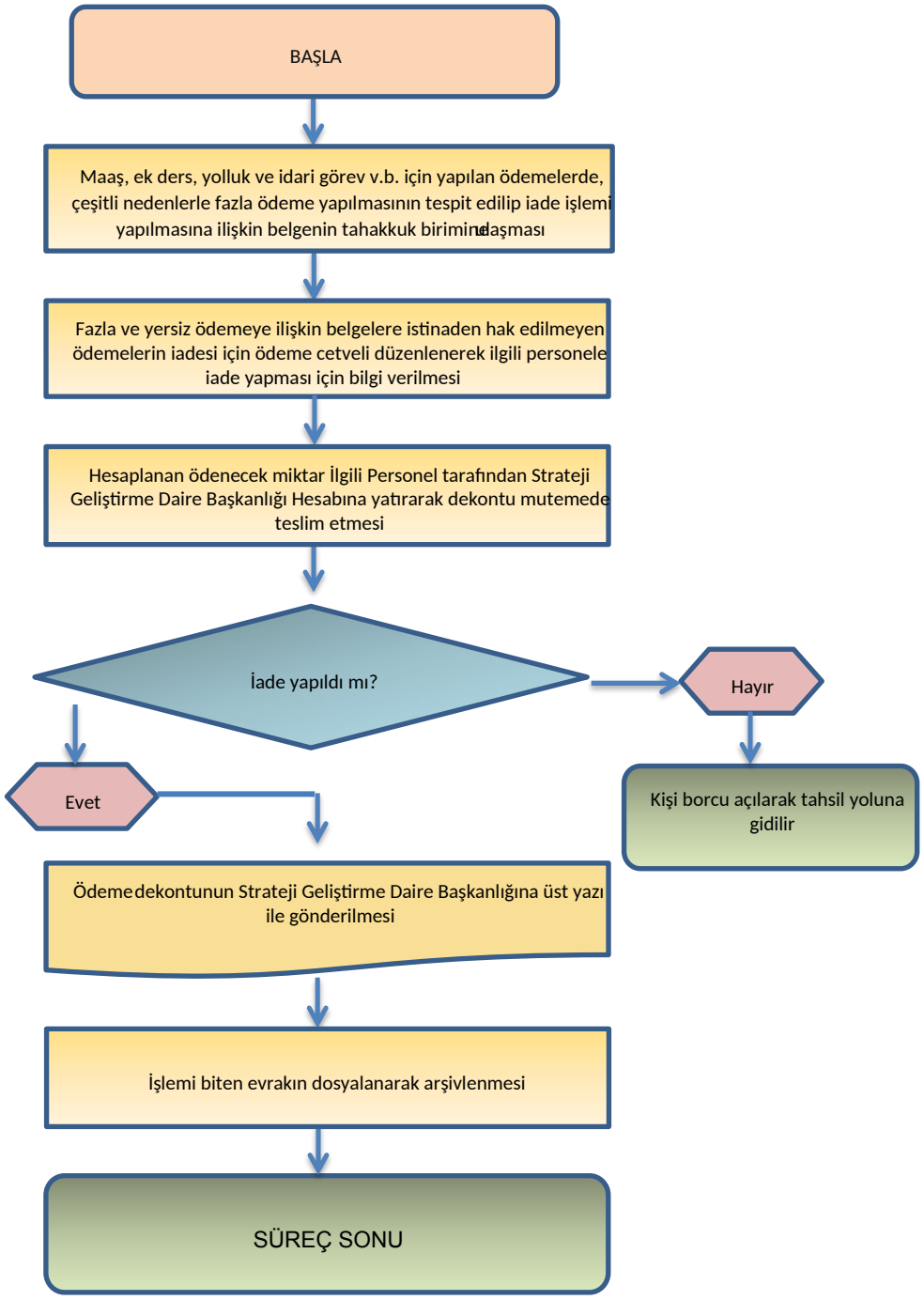YERSİZ VE FAZLA YAPILAN ÖDEMELERİN İADE İŞLEMLERİ