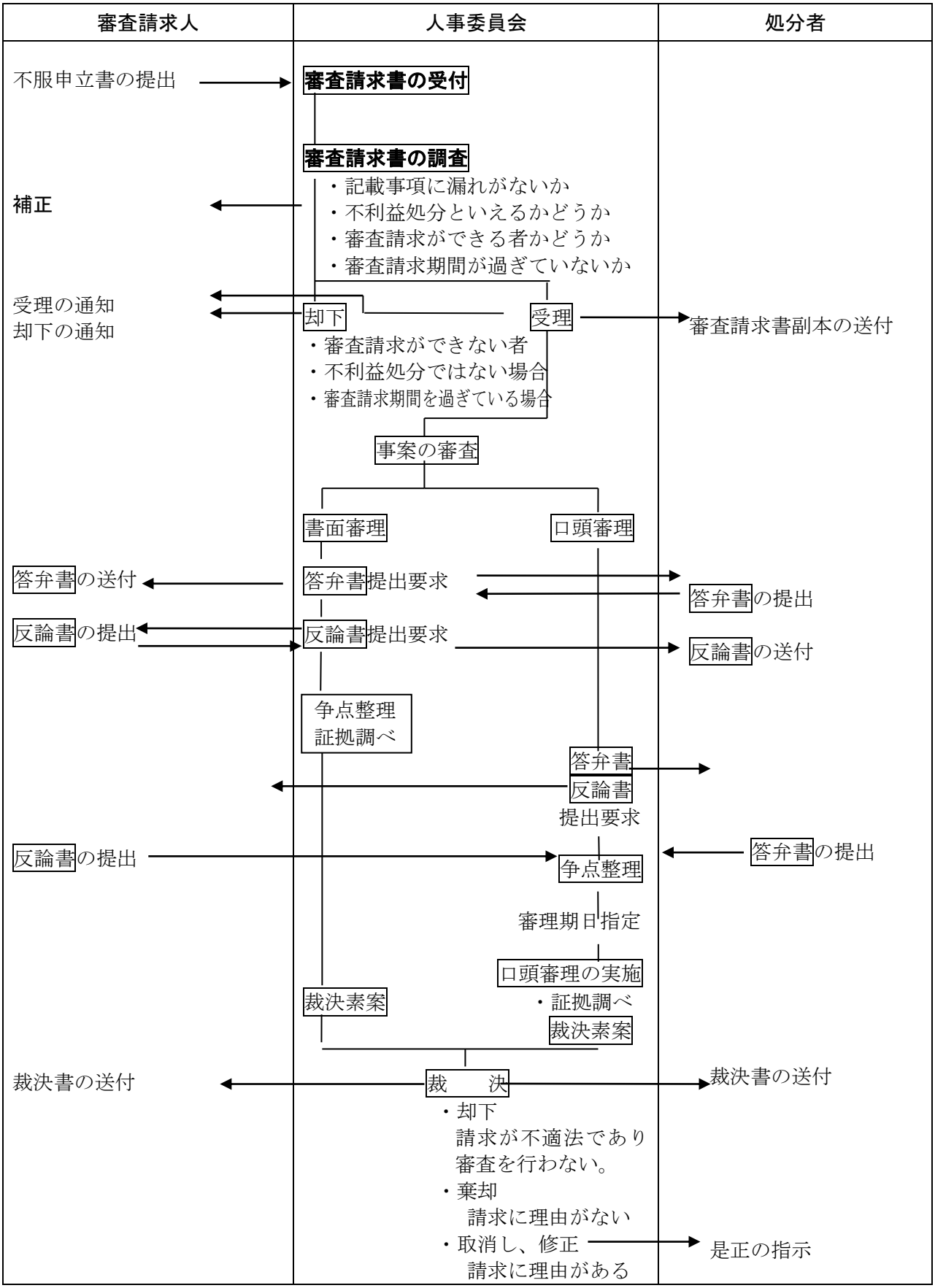審査請求書の提出から裁決までの流れ