Goodwill = Super Profit x $\dfrac{100}{\text{Normal Rate of Return}}$

Super Profit = Average Profit – Normal profit

Normal Profit = 16,00,000 x 10% = ₹ 1,60,000

Super Profit = 2,00,000 – 1,60,000 = ₹ 40,000

Goodwill = Super Profit x $\dfrac{100}{\text{Normal Rate of Return}}$ = 40,000 x $\dfrac{100}{10}$ = ₹ 4,00,000