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

Super Profit = Average Profit – Normal profit

Normal Profit = (17,00,000-2,00,000) x 15% = ₹ 2,25,000

Super Profit = 3,00,000 – 2,25,000 = ₹ 75,000

Goodwill = Super Profit x $\dfrac{100}{\text{Normal Rate of Return}}$ = 75,000 x $\dfrac{100}{15}$ = ₹ 5,00,000