What is claimed is:

1. A pharmaceutical composition for treating acute or chronic pain, the composition comprising polmacoxib and tramadol, wherein the weight ratio of polmacoxib and tramadol present in the composition is between 1:1 to 1:100.

2. The pharmaceutical composition according to claim 1, wherein the composition is in the form of a double-layered tablet having a bi-layered structure in which the polmacoxib and the tramadol are separated into each layer.

3. The pharmaceutical composition according to claim 1, wherein the composition further comprises a coating base.

4. The pharmaceutical composition according to claim 1, wherein the composition is in the form of a cored tablet formulation containing an inner core of tramadol and an outer core of polmacoxib or a dual release micro-coating (DRM) containing an outer coating layer of polmacoxib on an inner layer of tramadol.

5. The pharmaceutical composition according to claim 1, wherein the composition further comprises a pharmaceutically acceptable carrier.

6. The pharmaceutical composition according to claim 1, wherein the composition is in the form of tablet, pellet, granule, capsule, suspension, emulsion or powder.

7. The pharmaceutical composition according to claim 1 for use as a medicament.

8. Use of a composition comprising polmacoxib and tramadol in the manufacture of a medicament for the treatment of acute or chronic pain, wherein the weight ratio of polmacoxib and tramadol present in the composition is between 1:1 to 1:100.