

(19) World Intellectual Property  
Organization  
International Bureau



(43) International Publication Date  
21 October 2004 (21.10.2004)

PCT

(10) International Publication Number  
**WO 2004/089940 A1**

(51) International Patent Classification<sup>7</sup>: **C07D 405/12**,  
405/14, 307/91, 401/12, 409/12, A61K 31/4427, A61P  
29/00

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026 (IN).

(21) International Application Number:  
PCT/IB2004/000355

(22) International Filing Date: 11 February 2004 (11.02.2004)

(25) Filing Language: English

(26) Publication Language: English

(30) Priority Data:  
363/MUM/2003 11 April 2003 (11.04.2003) IN  
60/519,967 13 November 2003 (13.11.2003) US

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(81) Designated States (unless otherwise indicated, for every  
kind of national protection available): AE, AG, AL, AM,  
AT, AU, AZ, BA, BB, BG, BR, BW, BY, BZ, CA, CH, CN,  
CO, CR, CU, CZ, DE, DK, DM, DZ, EC, EE, EG, ES, FI,  
GB, GD, GE, GH, GM, HR, HU, ID, IL, IN, IS, JP, KE,  
KG, KP, KR, KZ, LC, LK, LR, LS, LT, LU, LV, MA, MD,  
MG, MK, MN, MW, MX, MZ, NA, NI, NO, NZ, OM, PG,  
PH, PL, PT, RO, RU, SC, SD, SE, SG, SK, SL, SY, TJ, TM,  
TN, TR, TT, TZ, UA, UG, US, UZ, VC, VN, YU, ZA, ZM,  
ZW.

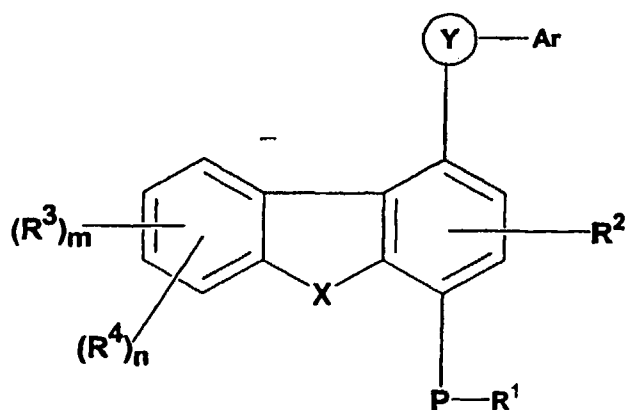
(84) Designated States (unless otherwise indicated, for every  
kind of regional protection available): ARIPO (BW, GH,  
GM, KE, LS, MW, MZ, SD, SL, SZ, TZ, UG, ZM, ZW),  
Eurasian (AM, AZ, BY, KG, KZ, MD, RU, TJ, TM), Euro-  
pean (AT, BE, BG, CH, CY, CZ, DE, DK, EE, ES, FI, FR,  
GB, GR, HU, IE, IT, LU, MC, NL, PT, RO, SE, SI, SK,  
TR), OAPI (BF, BJ, CF, CG, CI, CM, GA, GN, GQ, GW,  
ML, MR, NE, SN, TD, TG).

Published:

— with international search report

For two-letter codes and other abbreviations, refer to the "Guid-  
ance Notes on Codes and Abbreviations" appearing at the begin-  
ning of each regular issue of the PCT Gazette.

(54) Title: NOVEL HETEROCYCLIC COMPOUNDS USEFUL FOR THE TREATMENT OF INFLAMMATORY AND AL-  
LERGIC DISORDERS: PROCESS FOR THEIR PREPARATION AND PHARMACEUTICAL COMPOSITIONS CONTAINING  
THEM



(1)

(57) Abstract: The present invention relates to novel heterocyclic compounds, their analogs, their tautomers, their regioisomers, their stereoisomers, their enantiomers, their diastereomers, their polymorphs, their pharmaceutically acceptable salts, their appropriate N-oxides, their pharmaceutically acceptable solvates and their pharmaceutical compositions containing them. The present invention more particularly relates to novel Phosphodiesterase type 4 (PDE4) inhibitors of the formula (1), their analogs, their tautomers, their enantiomers, their diastereomers, their

regioisomers, their stereoisomers, their polymorphs, their pharmaceutically acceptable salts, their appropriate N-oxide, their pharmaceutically acceptable solvates and the pharmaceutical compositions containing them. The groups X, Ar, Y, P and R<sub>1</sub>-R<sub>4</sub> are defined in claim 1.