Excise Department was functioning under the Board of Revenue till 30.6.98. Excise Commissioner is the administrative head. The Department is administering laws related to Liquor, Narcotic Drugs and Psychotropic Substances, Medicinal Preparations containing alcohol and narcotic drugs, etc.

After the formation of the State of Kerala, it was noticed that different Abkari Acts were in force in different parts of the State, namely: Travancore Abkari Act for Travancore, Cochin Abkari Act for Cochin, Madras Abkari Act for Malabar. Existence of the different Acts created much practical difficulties and a unified Act for the whole of the state became necessary. Therefore Government decided to extend the Cochin Abkari Act for the whole of the state with necessary amendments. The Cochin Abkari Act I of 1077 was renamed as the Abkari Act I of 1077 and was extended to the whole of the state with effect from 11.05.1967. Various amendments were made in the Abkari Act from time to time.

The original Act viz., the Cochin Abkari Act was passed by His Highness the Maharaja of Cochin on the 5th day of August 1902, corresponding to 31st day of Karkadagom 1077.

The Acts enforced by Excise Department are

1. The Abkari Act 1 of 1077,

2. The Narcotic Drugs and Psychotropic Substances Act 1985,

3. The Medicinal and Toilet Preparations (Excise Duties) Act, 1955

[5]. The Prohibition Act 1950 (Sections 1, 7 & 11 only).

The NDPS Act and the M&T.P Act were enacted by the Central Government.