The show that can overturn one's attitude to an artist is as rare as hen's teeth. The show that can achieve this solely through drawings – unless the artist is a draughtsman – is even less common. This has been my experience, at least, which is why the new exhibition of Rachel Whiteread's works on paper at Tate Britain comes as a double surprise, quashing all my glum expectations.

Expectations, good or bad, are inevitable where this sculptor is concerned. For the fixed fact about her work is that it never changes. Everyone knows that Whiteread casts negative spaces – the interiors of wardrobes, the underside of chairs, the emptiness of abandoned houses. Most people sense a melancholy in these commemorative casts, solid blocks of plaster, tinted resin and rubber.

But if anyone expected her to tire of this one big idea, then Whiteread has proved them wrong ever since she became the first woman to win the Turner prize in 1993. Consolidation is not just the method of her art, it is the narrative of her whole career.
These spaces, in recent years, have tended to turn into famous places: the translucent Water Tower erected in SoHo that became a New York landmark; the resin cast of the fourth plinth in Trafalgar Square, which people came to see – and see through – in all its airy transparence; the celebrated Holocaust Memorial in Vienna’s Judenplatz.

The memorial, largest of her permanent works, is a library turned inside out, a cast of the space enclosed and defined by bookcases, walls, doors and so forth, so that one sees the pages rather than the spines of the books on the shelves. But the distinction feels inconsequential. What’s there – stolid, didactic, untransformed – remains the gigantic form of a library.

And tautology is not just a side-effect of Whiteread's approach; it has been the main condition of her sculptures, it seems to me, from the start. The space inside a hot water bottle, when cast, simply produces a duplicate bottle; the space around a bath only reproduces its familiar concavity.

Of course Whiteread adjusts the effects. The bath, when monumentally increased and cast in black, resembles an open sarcophagus, just as the inverted plinth-cast resembled a cenotaph. But these associations were – are – inherent in the original forms themselves; the sculptures only seem to labour the point.

And the poetry that others love in Whiteread's work always seemed more evident in the titles – Torso, say, for the hot water bottle – than the sculptures, where meaning was heavily overstated. So what could several dozen drawings possibly add, other than further repetition?

Plenty, as it turns out. For Whiteread's drawings, which have never been shown in depth before, are not preliminary sketches but works of art in themselves and frequently more subtle and beautiful than the sculptures. They show not just how she views the humble objects that furnish her mind, but how the artist actually thinks.

Take a drawing like Untitled (Double Mattress Yellow). Painted on a sheet of graph paper, this oblong form looks at first like a stale yellow cracker flat on its back, its buttons forming Tuc biscuit holes. And then you notice how the watercolour puckers the paper just like twisted cloth and how it seeps into the page exactly like the stains on a mattress: patchy, uncontrollable, a lasting human trace. And then how the inked outline stitches the whole thing back together.

Such close and lyrical affinities between the stuff of life and the medium of art emerge all the way through this show. When Whiteread draws an old parquet floor in chalk, it resembles ancient geological strata; in glinting ink, it becomes a dynamic checkerboard invoking the rhythms of dancing feet. Her casts of parquet never offered such poetry.

She blacks in a window, over and again, until it becomes a solid presence, dark as night, forcing its way into a room. Then she shows its obverse, a patch of whiteness so opaque on the page that you see how uninflected light may become oppressive and weighty. The nearby cast of a closet interior in black felt spells dark fug much too obviously, by comparison.

Whiteread is known for making absences feel present, for turning the spectral into tangible form. But these drawings are more ghostly than the sculptures. Green resin glows from her careful sketch of a sink – Valley, perfect title – as if it had some strange inner radiance. Golden varnish washed across the surfaces of a bath leaves an aura of past pleasures, smooth enamel memory.

Her gift is for applying a sculptor's feeling for materials to two-dimensional images. In particular, she uses the obliterating opacity of correction fluid to stark effect, blanking out a building in a street, or a step in a staircase to trip up the mind, making it fumble through the white-out in search of what is no longer there.
Like her sculptures, the drawings emerge from existing structures. Most are made on graph paper, a straight and narrow grid against which the images mutiny. A doorknob becomes as alien as a new planet, floating free of the grid. A bright door, isolated in the middle of the page, looks as abrupt as the exclamation mark it strangely resembles.

This drawing puts you in mind of the suddenness of doors, opening on a whole new view, shutting out the world, framing an entrance or a final departure. Just as her chalk drawings of stairs emphasise their curious neutrality: neither up nor down, neither positive nor negative, just zigzagging their way through space without ever quite arriving. Whiteread looks at the overlooked in the most poignant and unusual ways.

And though this might be said of her sculptures too, it would be more in the spirit of hope. What those heavy items preclude is exactly what the drawings achieve: ideas condensed to the scale of poems, intimate thoughts on a page.